

Extra Ordinary Part - VI / 2012

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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative & Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 23rd January, 2012.

No.RPB/39-2011/Act-39-10/E:-The following Act of Parliament is republished for general information:-

Government of India

Ministry of Law and Justice

Legislative Department

New Delhi, the 22nd September, 2010, Bhadra 31, 1932 (Sake)

The following Act of Parliament has received the assent of the President on the 21st September, 2010, is hereby published for general information:-

THE NALANDA UNIVERSITY ACT, 2010

AN ACT

(Act No. 39 OF 2010)

[21st September, 2010]

An Act to implement the decision's arrived at the Second East Asia Summit held on the 15th January, 2007, at Philippines and subsequently at the Fourth East Asia Summit held on the 25th October, 2009, at Thailand for the establishment of the Nalanda University in the State of Bihar as an international institution for pursuit of intellectual, philosophical, historical and spiritual studies and for matters connected therewith or incidental thereto.

WHEREAS, the Second East Asia Summit held on the 15th January, 2007 in the city of Cebu, Republic of Philippines, agreed to strengthen regional educational co-operation by tapping the East Asia Region's centres of excellence in education and for the revival of the Nalanda University located in the State of Bihar to improve regional understanding and the appreciation of one another's heritage and history;

AND WHEREAS, the Fourth East Asia Summit held on the 25th October, 2009 in Hua Hin, Thailand, supported the establishment of the Nalanda University and encouraged the networking and collaboration between the proposed Nalanda University and existing centres of excellence in the East Asia Summit so as to participating countries to build a community of learning where students, scholars, researchers and academicians can work together symbolising the spirituality that unites all mankind; AND WHEREAS, it is considered expedient to make provision for implementing the decisions arrived at in the aforesaid East Asia Summits for establishment of the Nalanda University in the State of Bihar and declare it to be an institution

of national importance. BE it enacted by Parliament in the Sixty-first Year of the Republic of India as follows:—

1. Short title and commencement.

(1) This Act may be called the Nalanda University Act, 2010.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

2. Declaration of Nalanda University as an institution of national importance. — Whereas the objects of the institution known as the Nalanda University are such as to make the institution one of national importance, it is hereby declared that the institution known as the Nalanda University is an institution of national importance.

3. Definitions. - In this Act, unless the context otherwise requires,—

(a) "Academic Council" means the Academic Council of the University;

(b) "academic staff" means such categories of staff as are designated as academic staff by the Statutes;

(c) "Centre" means a centre established or maintained by the University in any place in India or in East Asia region for the purposes of coordinating and supervising the work of centres in such place or region and for performing such functions as may be conferred on such centre by the Governing Board;

(d) "East Asia region" means the region comprising the territories of the Member States of the East Asia Summit;

(e) "employee" means any person appointed by the University and includes teachers and other staff of the University;

(f) "Faculty" means a Faculty of the University;

(g) "Finance Officer" means the Finance Officer of the University appointed under section 17;

(h) "Governing Board" means the Governing Board of the University constituted under section 7;

(i) "Hall" means a unit of residence, by whatever name called, for students of the University provided, maintained or recognised by it;

(j) "Member States" means the Member States of the East Asia Summit; (k) "Nalanda Mentor Group" means the group of persons constituted by the communication dated the 28th June, 2007 of the Government of India in the Ministry of External Affairs, inter alia, to examine the framework and structure of International

co-operation and partnership which would govern the establishment of the University;

(l) "Ordinances" means the Ordinances of the University; (m) "prescribed" means prescribed by Statutes, Ordinances or by Regulations; (n) "recognised institution" means an institution of higher learning maintained or recognised by, or associated with, the University;

(o) "Registrar" means the Registrar of the University appointed under section 16;

(p) "Regulations" means the Regulations of the University;

(q) "School" means a school of studies of the University;

(r) "Statutes" means the Statutes of the University;

(s) "teacher" means professor, associate professor, assistant professor and research staff of the University appointed or recognised by the University for imparting instructions or conducting research in the University or for giving guidance to students for pursuing any course of study of the University and are designated as teachers by the Statutes;

(t) "University" means the Nalanda University established and incorporated under section 4.

4. Establishment and incorporation of Nalanda University.—

(1) The University of

Nalanda in the State of Bihar, established under the University of Nalanda Act, 2007, shall be established as a body corporate under this Act by the name of "Nalanda University".

(2) The first Visitor, the first Chancellor, the first Vice-Chancellor, the first members of the Governing Board and the Academic Council, and all persons who may hereafter become such officers or members, so long as they continue to hold such office or membership, shall constitute the University.

(3) The University shall have perpetual succession and a common seal and shall sue and be sued by the said name.

(4) The Headquarters of the University shall be in the district of Nalanda in the State of Bihar.

(5) The University may establish or maintain centres at such other places in India as it may deem fit: Provided that the University may, with the approval of the Governing Board, establish study centres outside India.

5. Effect of establishment of University. - On and from the date of commencement of this Act,—

(a) any reference to the University of Nalanda in any contract or other instrument shall be deemed as a reference to the University;

(b) all property, movable and immovable, of or belonging to the University of Nalanda shall vest in the University;

(c) all rights and liabilities of the University of Nalanda shall be transferred to, and be the rights and liabilities of, the University;

(d) every person employed by the University of Nalanda immediately before

the commencement of this Act shall hold his office or service in the University by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same if this Act had not been enacted, and shall continue to do so unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by the Statutes: Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the University in accordance with the term of the contract with the employee or, if no provision is made therein in this behalf, on payment to him by the University of compensation equivalent to three months' remuneration in case of permanent employees and one month's remuneration in the case of other employees:

Provided further that every person employed before the commencement of this Act, pending the execution of a contract under section 33, shall be deemed to have been appointed in accordance with the provisions of a contract consistent with the provisions of this Act and the Statutes:

Provided also that any reference, by whatever form of words, to the Visitor, Chancellor or Vice-Chancellor of the University of Nalanda in any law for the time being in force, or in any instrument or other document, shall be construed as a reference respectively to the Visitor, Chancellor or Vice-Chancellor of the University;

(e) the Visitor of the University of Nalanda, appointed under the provisions of the University of Nalanda Act, 2007 shall be deemed to have been appointed to be the nominee of the Visitor and such nominee be also the first Visitor under this Act for a period of five years from the date of commencement of this Act;

(f) the Chancellor of the University of Nalanda, appointed under the provisions of the University of Nalanda Act, 2007 shall be deemed to have been appointed as the Chancellor under section 14 of this Act, and shall hold office for a period of three years from the date of commencement of this Act;

(g) the Vice-Chancellor of the University of Nalanda, appointed under the provisions of the University of Nalanda Act, 2007 shall be deemed to have been appointed as the first Vice-Chancellor under this Act, and shall hold office for a period of five years from the date of commencement of this Act; and

(h) all Colleges, Institutions, Faculties and Departments affiliated to, or admitted to the privileges of, or maintained by, the University of Nalanda shall stand affiliated to, or admitted to the privilege of, or maintained by, the University.

6. Jurisdiction. - The jurisdiction of the University shall extend to whole of India and to centres established within or outside India.

7. Governing Board. - (1) There shall be a Governing Board of the University consisting of the following persons as its members, namely:—

(a) the Chancellor;

(b) the Vice-Chancellor;

(c) five members from amongst the Member States which provide maximum financial assistance during a period of three years to be nominated by the Member States;—

(d) one member, not below the rank of Secretary in the Ministry of External Affairs, to be nominated by the Central Government;

(e) two members, representing the State Government of Bihar, to be nominated by the State Government;

(f) one member not below the rank of Additional Secretary in the Ministry of Human Resource Development, to be nominated by the Central Government;

(g) three members from amongst the persons being renowned academician or educationist, to be nominated by the Central Government.

(2) Each member of the Governing Board referred to in clauses (c) to (g) of subsection (1), shall hold office for a fixed term of three years.

(3) The Chancellor shall be the Chairperson of the Governing Board.

(4) The member, being the Secretary in the Ministry of External Affairs, nominated under clause (d) of sub-section (1), shall be the Member-Secretary of the Governing Board.

(5) Subject to the provisions of this Act, the Statutes and the Ordinances made thereunder, the Governing Board may regulate its own procedure (including quorum) for the conduct of its meetings.

8. Powers and functions of Governing Board. - (1) The Governing Board shall be responsible for all the policies and directions of the University and management of its affairs.

(2) The Governing Board shall exercise such powers as may be prescribed by the Statutes:

Provided that the Nalanda Mentor Group shall exercise the powers and discharge the functions of the Governing Board for a period of one year or till such time the members referred to in clauses (c) to (g) of sub-section (1) of section 7 are nominated, whichever is earlier.

9. Objectives of University. - (1) The objectives of the University shall be—

(a) to impart education and to enable research towards capacity building of the Member States in the domain of ancient science (in particular, practised in the Nalanda several centuries ago), philosophy, language, history and other areas of higher learning vital for improving the quality of life;

(b) to contribute to the promotion of regional peace and vision by bringing together the future leaders of the East Asia, who by relating to their past history can enhance their understanding of each others' perspectives and to share that understanding globally;

(c) to harmonise the academic standards and accreditation norms in teaching, research and curriculum that are acceptable to all Member States;

(d) to create a unique partnership between the scholars and interested persons from the Member States;

- (e) to understand Buddha's teachings in the contemporary context without excluding any other thoughts and practices from any other parts of the world;
- (f) to enhance research for greater interaction between Asian countries, particularly between East Asia, bound by strong historical commonalities in areas like trade, science, mathematics, astronomy, religion, philosophy and cross-cultural current;
- (g) to foster in the students and scholars the spirit of accommodation, understanding and thus to train them to become exemplary citizens of democratic societies;
- (h) to contribute to the improvement of the educational system of the Member States in view of the teaching in Nalanda several centuries ago;
- (i) to provide education and training in various arts, crafts and skills of the Member States, raising their quality and improving their availability to the people.

(2) The University shall be non-profit public-private partnership, which shall seek support from each of the Member States and from other sources but shall be autonomous and accountable to the Governing Board.

10. Powers of University. - The University shall have the following powers, namely:—

- (i) to make provision for providing, upgrading and promoting holistic and inclusive education and training and research in such education as set out in the objects, and to create an enabling and conducive environment for the pursuit of such education in close co-operation with other experts, scholars and interested persons in India, Asian countries and other countries;
- (ii) to set up a consortium of international partners and friendly countries in furtherance of the objects of the University;
- (iii) to generate and maintain resources through consultancy services, continuing education programmes, national and international collaborations and intellectual property rights;
- (iv) to provide for instruction in such branches of learning as the University may, from time to time, determine and to make provisions for research and for the advancement and dissemination of knowledge;
- (v) to establish such special centres and specialised laboratories and such other units for research and instruction as are necessary for the furtherance of its objects;
- (vi) to plan and prescribe courses of study for degrees, diplomas, certificates or for any other purpose;
- (vii) to hold examinations and grant diplomas or certificates to, and confer degrees and other academic distinctions on, persons who have pursued a course of study or conducted research, in the manner laid down by the Statutes and Ordinances;
- (viii) to confer honorary degrees or other academic distinctions in the manner prescribed by the Statutes;
- (ix) to institute Professorships, Readerships and Lecturerships and other teaching and academic positions, required by the University and to appoint persons to such Chairs, Professorships, Readerships and Lecturerships and other teaching and academic positions;
- (x) to appoint visiting professors, Emeritus professors, consultants, scholars and such other persons who may contribute to the advancement of the objects of the University;
- (xi) to recognise persons as professors, associate professors, or assistant professors or otherwise as teachers of the University;
- (xii) to create administrative and other posts as the University may deem necessary from time to time and to make appointments thereto;
- (xiii) to lay down conditions of service of all categories of employees, including their code of conduct;
- (xiv) to establish and maintain centres in India or outside India, as may be determined from time to time;

- (xv) to admit to its privileges institutions situated within its jurisdiction as the University institutions and to withdraw all or any of those privileges in accordance with such conditions as may be prescribed by the Statutes;
- (xvi) to co-operate or collaborate or associate with any other University or authority or institution of higher learning or any other public or private body, having in view the promotion of purposes and objects similar to those of the University, in such manner as may be prescribed and for such purposes as may be determined or agreed upon by the University;
- (xvii) to determine standards of admissions, including examination, evaluation or any other method of testing, to the University, and the institutions maintained by or admitted to the privileges of the University;
- (xviii) to demand and receive payment of fees and other charges as may be prescribed;
- (xix) to establish Halls and to recognise, guide, supervise and control Halls not maintained by the University and other accommodation for students, and to withdraw any such recognition;
- (xx) to make arrangements for promoting health and general welfare of students and employees of the University;
- (xxi) to regulate and enforce discipline among the students and the employees, and to take such disciplinary measures in this regard as may be deemed by the University to be necessary;
- (xxii) to institute and award Fellowships, Scholarships and Prizes;
- (xxiii) to receive benefactions, donations and gifts in accordance with the Ordinances and to acquire, hold, manage and dispose of any property, movable or immovable, including trust and endowment properties, for the purposes or objects of the University and to invest funds in such manner as it deems fit;
- (xxiv) to borrow, with the approval of the Governing Board;
- (xxv) to recognise for any purpose, either in whole or in part, any institution or members or students thereof on such terms and conditions as may, from time to time, be prescribed and to withdraw such recognition;
- (xxvi) to make provision for research and advisory services and for that purpose to enter into such arrangements with other institutions or bodies as it may deem necessary;
- (xxvii) to provide for the printing, reproduction and publication or research and other work which may be required by the University;
- (xxviii) to exercise such other powers accorded to it and to do all such other acts as may be necessary, incidental or conducive to the promotion of all or any of the objects of the University.

11. University open to all persons. - The University shall be open to all persons irrespective of gender, caste, creed, disability, ethnicity or socio-economic background.

12. Visitor. - (1) The President of India shall be the Visitor of the University: Provided that the President may, by order, nominate any person to be the Visitor and such person so nominated shall hold office for such term, not exceeding five years as may be specified in the order and the person so nominated shall exercise the powers and discharge duties of the Visitor.

(2) The Visitor may, from time to time, appoint one or more persons to review the work and progress of the University and to submit a report thereon; and upon receipt of that report, the Visitor may, after obtaining the views of the Governing Board thereon through the Vice-Chancellor, take such action and issue such directions as he considers necessary in respect of any of the matters dealt with in the report and the University shall be bound to comply with such directions.

(3) The Visitor shall have the right to cause an inspection to be made, by such person or persons as he may direct, of the University, its buildings, libraries, laboratories and equipments, and of any institution or centre maintained by the University or admitted to its privileges, and also of the examinations, teaching and other work conducted or done by the University and to cause an inquiry to be made in respect of any matter connected with the University.

(4) The Visitor shall, in every case give notice to the University of his intention to cause an inspection or inquiry to be made, and the University shall be entitled to appoint a representative within thirty days or such other period as the Visitor may determine who shall have the right to be present and be heard at such inspection or inquiry.

(5) The Visitor may address the Vice-Chancellor with reference to the result of inspection and inquiry, and the Vice-Chancellor shall communicate to the Governing Board the views of the Visitor with such advice as the Visitor may offer upon the action to be taken thereon.

(6) The Governing Board shall communicate through the Vice-Chancellor to the Visitor, such action, if any, as it proposes to take or has been taken upon the result of such inspection or inquiry.

(7) Where the Governing Board does not, within a reasonable time, take action to the satisfaction of the Visitor, he may, after considering any explanation furnished or representation made by the Governing Board, issue such directions as he may think fit and the Governing Board shall be bound to comply with such directions.

(8) Without prejudice to the foregoing provisions of this section, the Visitor may, by order in writing, annul any proceeding of the University which is not in conformity with this Act, the Statutes, the Ordinances or the Regulations.

(9) The Visitor shall have such other powers as may be prescribed by the Statutes.

13. Officers of University. - The following shall be the officers of the University :—

(1) the Chancellor;

(2) the Vice-Chancellor;

(3) the Registrars;

(4) the Finance Officer; and

(5) such other officers as may be declared by the Statutes to be the officers of the University.

14. The Chancellor. - (1) The Chancellor shall be appointed by the Visitor for such term and in such manner as may be prescribed by the Statutes.

(2) The Chancellor shall, by virtue of his office, be the head of the University and shall, if present, preside at the Convocations of the University held for conferring degrees and meetings of the Governing Board.

15. The Vice-Chancellor. - (1) The Vice-Chancellor shall be appointed by the Visitor in such manner, for such term and on such emoluments and other conditions of service as may be prescribed by the Statutes.

(2) The Vice-Chancellor shall be the principal academic and executive officer of the University, and shall exercise supervision and control over the affairs of the University and give effect to the decisions of all the authorities of the University.

(3) The Vice-Chancellor may, if he is of the opinion that immediate action is necessary on any matter, exercise any power conferred on any authority of the University by or under this Act and shall report to such authority the action taken by him on such matter:

Provided that if the authority concerned is of the opinion that such action ought not to have been taken, it may refer the matter to the Visitor whose decision thereon shall be final:

Provided further that any person in the service of the University who is aggrieved by any action taken by the Vice-Chancellor under this sub-section shall have the right to represent against such action to the Governing Board within ninety days from the date on which such action is communicated to him and thereupon the Governing Board may confirm, modify or reverse the action taken by the Vice-Chancellor.

(4) The Vice-Chancellor, if he is of the opinion that a decision of any authority is beyond the powers of the authority conferred by the provisions of this Act, the Statutes or the Ordinances or that any decision taken is not in the interest of the University, may ask the authority concerned to review its decision within sixty days of such decision and if the authority refuses to review its decision either in

whole or in part or no decision is taken by it within the said period of sixty days, the matter shall be referred to the Visitor whose decision thereon shall be final:

Provided that the decision of the authority concerned shall remain suspended during the period of review of such decision by the authority or the Visitor, as the case may be, under this sub-section.

(5) The Vice-Chancellor shall exercise such other powers and perform such other functions as may be prescribed by the Statutes and the Ordinances.

16. The Registrar. - (1) The Registrar shall be appointed in such manner and on such terms and conditions of service as may be prescribed by the Statutes.

(2) The Registrar shall have the power to enter into, and sign agreements and authenticate records on behalf of the University.

(3) The Registrar shall exercise such powers and perform such functions as may be prescribed by the Statutes.

17. The Finance Officer. - The Finance Officer shall be appointed in such manner and on such terms and conditions of service and shall exercise such powers and perform such functions as may be prescribed by the Statutes.

18. The Controller of Examinations - The Controller of Examinations shall be appointed in such manner and on such terms and conditions of service and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

19. The Librarian. - The Librarian shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

20. Other officers. - The manner of appointment, emoluments, powers and duties of the other officers of the University shall be prescribed by the Statutes.

21. Privileges and immunities of academic staff, etc. - The members of the academic staff and, where applicable, their dependents or members of the family, shall enjoy such privileges and immunities as the Central Government may, after entering into an agreement with the University, notify under section 3 of the United Nations (Privileges and Immunities) Act, 1947.

22. Authorities of the University. - The following shall be the authorities of the University:—

- (1) the Governing Board;
- (2) the Academic Council;
- (3) the Boards of Schools of Studies;
- (4) the Finance Committee; and
- (5) such other authorities as may be declared by the Statutes to be the authorities of the University.

23. The Academic Council. - (1) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and the Ordinances, have the control and general regulation of, and be responsible for, the maintenance of standards of learning, education, instruction, evaluation and examination within the University and shall exercise such other powers and perform such other functions as may be conferred or imposed upon it by the Statutes.

(2) The constitution of the Academic Council and the term of office of its members shall be prescribed by the Statutes.

24. The School of Studies. - (1) There shall be such number of Schools of Studies as the University may determine from time to time.

(2) Without prejudice to the generality of the foregoing provision contained in sub-section (1), the University shall have the following Schools, namely:—

- (i) Buddhist Studies, Philosophy and Comparative Religions;
- (ii) Historical Studies;
- (iii) International Relations and Peace Studies;

- (iv) Business Management in relation to Public Policy and Development Studies;
- (v) Languages and Literature;
- (vi) Ecology and Environment Studies;
- (vii) any other school as may be prescribed by the Statutes.

(3) Every School of Studies shall have a Board comprising of such members as may be prescribed by the Statutes.

(4) The powers and functions of the Boards of School of Studies shall be prescribed by the Statutes.

25. The Finance Committee. - The constitution, powers and functions of the Finance Committee shall be prescribed by the Statutes.

26. Other authorities. - The constitution, powers and functions of the other authorities which may be declared by the Statutes to be authorities of the University shall be prescribed by the Statutes.

27. Statutes. - Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:—

- (a) the manner of appointment of the Chancellor;
- (b) the manner of appointment of the Vice-Chancellor, the term of his appointment, the emoluments and other conditions of his service and the powers and functions that may be exercised and performed by him;
- (c) the manner of appointment of the Registrar, the Finance Officer, the Controller of Examinations and other officers and terms and conditions of their service and the powers and functions that may be exercised and performed by such officers;
- (d) the other authorities of the University, the terms of office of the members of such authorities and the powers and functions that may be exercised and performed by such authorities;
- (e) the appointment of teachers and other employees of the University, their emoluments and other conditions of service;

Provided that the terms and conditions of teachers and employees shall not be varied to their disadvantage;

(f) the constitution of a pension or provident fund and the establishment of an insurance scheme for the benefit of the employees of the University;

(g) the principles governing the seniority of service of the employees of the University;

(h) the procedure for regulating the work of the Tribunal of Arbitration;

(i) the procedure for the settlement of disputes between the employees or students of the University, and the University;

(j) the co-ordination and determination of standards in the University;

(k) Schools of Studies, members of its Board and the power and functions of such Board;

(l) all other matters which by this Act are to be, or may be, provided by the Statutes.

28. Statutes how made. - (1) The first Statutes shall be made by the Governing Board, with the prior approval of the Visitor, within six months of the commencement of this Act, for operation of University.

(2) The Governing Board may, from time to time, make new or additional Statutes or may amend or repeal the Statutes referred to in sub-section (1):

Provided that the Governing Board shall not make, amend or repeal any Statute affecting the status, powers or constitution of any authority of the University until such authority has been given a reasonable opportunity to express its opinion in writing on the proposed changes and any opinion so expressed has been considered by the Governing Board.

(3) Every new Statute or addition to the Statutes or any amendment or repeal thereof shall require the assent of the Visitor, who may assent thereto or withhold assent or remit to the Governing Board for reconsideration in the light of the observations, if any, made by him.

(4) A new Statute or a Statute amending or repealing an existing Statute shall not be valid unless it has been assented to by the Visitor.

(5) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may direct the University to make provisions in the Statutes in respect of any matter specified by him and if the Governing Board is unable to implement such a direction within sixty days of its receipt, the Visitor may, after considering the reasons, if any, communicated by the Governing Board for its inability to comply with such directions, make or amend the Statutes suitably.

29. Ordinances. - (1) Subject to the provisions of this Act and the Statutes, the Ordinances may provide for all or any of the following matters, namely:—

(a) the admission of students, the courses of study and fees therefore, the qualifications pertaining to degrees, diplomas, certificates and other courses, the conditions for the grant of fellowships, awards and the like;

(b) the conduct of examinations, including the terms and conditions and manner of appointment of examiners;

(c) any other matter which by this Act or the Statutes is to be, or may be, provided for by the Ordinances.

(2) The first Ordinances shall be made by the Vice-Chancellor with the previous approval of the Governing Board and the Ordinances so made may be amended, repealed or added to at any time by the Governing Board, in the manner prescribed by the Statutes.

30. Regulations. - The authorities of the University may make regulations consistent with this Act, the Statutes and the Ordinances for the conduct of their own business and that of the committees, if appointed by them and not provided for by this Act, the Statutes or the Ordinances, in the manner prescribed by the Statutes.

31. Annual report. - (1) The annual report of the University shall be prepared under the directions of the Governing Board which shall include, among other matters, the steps taken by the University towards the fulfilment of its objectives.

(2) The annual report so prepared shall be submitted to the Visitor on or before such date as may be prescribed by the Statutes.

(3) A copy of the annual report so prepared shall also be submitted to the Member States and exhibited on the website of the University.

32. Annual accounts, etc. - (1) The annual accounts and the balance sheet of the University shall be prepared under the directions of the Governing Board and shall, once at least every year, and at intervals not more than fifteen months, be audited by the Comptroller and Auditor-General of India.

(2) A copy of the accounts together with the audit report shall be submitted to the Visitor along with the observations, if any, of the Governing Board.

(3) A copy of the annual report and Any observations made by the Visitor on the annual accounts shall be brought to notice of the Governing Board and the views of the Governing Board, if any, on such observations shall be submitted to the Visitor.

(4) A copy of the annual accounts together with the audit report, as submitted to the Visitor, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both the Houses of Parliament.

(5) The audited annual accounts, after having been laid before both the Houses of Parliament, shall be published in the Gazette of India.

(6) A copy of the audited annual accounts shall also be submitted to the Member States.

33. Conditions of service of employees. - (1) Every employee of the University shall be appointed a written contract, which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

(2) Any dispute arising out of the contract between the University and any employee shall, at the request of the employee, be referred to a Tribunal of Arbitration consisting of one member appointed by the Governing Board, one member nominated by the employee concerned and an independent member appointed by the Visitor.

(3) The decision of the Tribunal shall be final, and no suit shall lie in any civil court in respect of matters decided by the Tribunal.

(4) Every request made by an employee under sub-section (2), shall be deemed to be a submission for arbitration upon the terms of this section within the meaning of the Arbitration and Conciliation Act, 1996.

(5) The procedure for regulating the work of the Tribunal shall be prescribed by the Statutes.

34. Procedure of appeal and arbitration in disciplinary cases against students. - (1) Any student candidate for an examination whose name has been removed from the rolls of the University by the order of the Vice-Chancellor, Disciplinary Committee or Examination Committee, as the case may be, and who has been debarred from appearing at the examinations of the University for more than or may, within ten days of the date of receipt of such orders or copy of such resolution by him, appeal to the Governing Board and the Governing Board may confirm, modify or reverse the decision of the Vice-Chancellor or the Committee, as the case may be.

(2) Any dispute arising out of any disciplinary action taken by the University against a student at the request of such student, be referred to a Tribunal of Arbitration and the provisions of sections (2), (3), (4) and (5) of section 33 shall, as far as may be, apply to a reference made under this sub-section.

35. Right to appeal. - Every employee or student of the University or of a School of Studies or Centre or Institution maintained by the University or admitted to its privileges shall, notwithstanding anything contained in this Act, have a right to appeal within such time as may be prescribed by the Statutes of the Governing Board against the decision of any officer or authority of the University or of the Principal or management of any School of Studies or Centre or an Institution, as the case may be, and thereafter the Governing Board may confirm, modify or reverse the decision appealed against.

36. Provident and pension funds. - The University shall constitute for the benefit of its employees a provident or pension fund or provide such insurance schemes as it may deem fit in such manner and to such conditions as may be prescribed by the Statutes.

37. Disputes as to the constitution of authorities and bodies. - If any question arises as to whether a person has been duly nominated or appointed as, or is entitled to be a member of any authority or other body of the University, the matter shall be referred to the Visitor whose decision thereon shall be final.

38. Filling of casual vacancies. - All the casual vacancies among the members (other than ex-members) of any authority or other body of the University shall be filled, as soon as may be convenient, by the person or body who appoints, nominates or co-opted the members whose place has become vacant; the person so appointed, elected or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been a member.

39. Proceedings of authorities or bodies not invalidated by vacancies. - No act or proceedings of any authority or any other body of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

40. Protection of action taken in good faith. - No suit or other legal proceedings shall lie against any officer or employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Act, the Statutes or the Ordinances.

41. Power to remove difficulties. - (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Gazette of India, make such provisions inconsistent with the provisions of this Act, as appears to it to be necessary or expedient for removing such difficulty:

Provided that no such order shall be made under this section after the expiry of a period of three years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

42. Statutes, Ordinances and Regulations to be published in the Official Gazette and to be laid before Parliament. - (1) Every Statute, Ordinance or Regulation made under this Act shall be published in the Gazette of India and the website of the University.

(2) Every Statute, Ordinance or Regulation made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or successive sessions aforesaid, both the Houses agree in making any modification in the Statute, Ordinance or Regulation or both Houses agree that the Statute, Ordinance or Regulation should not be made, the Statute, Ordinance or Regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Statute, Ordinance or Regulation.

43. Transitional provisions. - Notwithstanding anything contained in this Act and the Statutes,—

(a) the first Registrar and the first Finance Officer shall be appointed by the Governing Board and each of the said officers shall hold office for a term of three years;

(b) the first Board of School of Studies shall consist of not more than eleven members, who shall be nominated by the Governing Board and they shall hold office for a term of three years;

(c) the first Academic Council shall consist of not more than nineteen members, who shall be nominated by the Governing Board and they shall hold office for a term of three years:

Provided that if any vacancy occurs in the above offices or authorities, the same shall be filled by appointment or nomination, as the case may be, by the Governing Board, and the person so appointed or nominated shall hold office for so long as the officer or member in whose place he is appointed or nominated would have held office, if such vacancy had not occurred.

44. Repeal of University of Nalanda Act. - (1) The University of Nalanda Act, 2007 is hereby repealed.

(2) Notwithstanding such repeal,—

(a) all appointments made, orders issued, degrees and other academic distinctions conferred, diplomas and certificates awarded, privileges granted, or other things done under the University of Nalanda Act, 2007, shall be deemed to have been respectively made, issued, conferred, awarded, granted or done under the corresponding provisions of this Act and, except as otherwise provided by or under this Act or the Statutes, continue in force unless and until they are superseded by any order made under this Act or the Statutes; and

(b) all proceedings of Selection Committees for the appointment or promotion of teachers that took place before the commencement of this Act and all actions of the Governing Body in respect of the recommendations of such Selection Committees where no orders of appointment on the basis thereof were passed before the commencement of this Act shall, notwithstanding that the procedure for selection has been modified by this Act, be deemed to have been valid but further proceeding in connection with such pending selections shall be taken in accordance with the provisions of this Act and be continued from the stage where they stood immediately before such commencement, except if the concerned authorities take, with the approval of the Visitor, a decision to the contrary.

Sd/-

V. K. Bhasin,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi,

Secretary to Government



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REGISTERED No. L2/RNP/G/GNR-84

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The Gujarat Government Gazette

EXTRAORDINARY PUBLISHED BY AUTHORITY

Vol. LIII

MONDAY, JANUARY 23, 2012/MAGHA 3, 1933

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 23rd January, 2012.

No. RPB/35-2011/Act.-35-10/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 9th September, 2010, Bhadra 18, 1932 (Saka)The following Act of Parliament has received the assent of the President on the 8th September, 2010, is hereby published for general information:-

THE ESSENTIAL COMMODITIES (AMENDMENT) ACT, 2010

AN ACT

(Act No. 35 of 2010)

[8th September, 2010]*further to amend the Essential Commodities Act, 1955.*

BE it enacted by Parliament in the Sixty-first Year of the Republic of India as follows:-

1. This Act may be called the Essential Commodities (Amendment) Act, 2010. Short title2. In section 3 of the Essential Commodities Act, 1955, in sub-section (3C), the *Explanation* shall be numbered as *Explanation I*, and after *Explanation I* as so numbered 5 the following *Explanation* shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of October, 2009, namely:-

Amendment of section 3 of Act 10 of 1955.

Explanation II.— For the removal of doubts, it is hereby declared that the expressions "fair and remunerative price" referred to in clause (a), "manufacturing cost of sugar" referred to in clause (b) and "reasonable return on the capital employed" referred to in clause (d), of this sub-section do not include the price paid or payable under any order or any enactment of any State Government and any price agreed to between the producer and the grower or a sugarcane grower's co-operative society.'

Sd/-

V. K. BHASIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. GOTHI,
Secretary to Government.



The Gujarat Government Gazette

EXTRAORDINARY PUBLISHED BY AUTHORITY

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THURSDAY, APRIL 19, 2012/CAITRA 30, 1934

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 18th April, 2012.

No. RPB/6-2012/Act-6-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 4th April, 2011, Caitra 14, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 1st April, 2011, is hereby published for general information :-

THE REPATRIATION OF PRISONERS (AMENDMENT)

ACT, 2011

An Act

(Act No. 6 of 2011)

[1st April, 2011]

to amend the Repatriation of Prisoners Act, 2003.

BE it enacted by Parliament in the Sixty-second Year of the republic of India as follows :-

1. This Act may be called the Repatriation of Prisoners (Amendment) Act, 2011 Short title.
2. In the Repatriation of Prisoners Act, 2003, in section 5, in sub-section (2), in clause (c), for the words "martial law," the words military law" shall be substituted. Amendment of section 5 of Act 49 of 2003.

Sd/-

V. K. Bhasin

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government.



The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/8-2012/Act-8-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 8th April, 2011, Caitra 18, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 8th April, 2011, is hereby published for general information :-

THE FINANCE ACT, 2011

An Act

(Act No. 8 of 2011)

[8th April, 2011]

to give effect to the financial proposals of the Central Government for the financial year 2011-12.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows :-

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2011.

Short title and
commencement.

(2) Save as otherwise provided in this Act, sections 2 to 35 shall be deemed to have come into force on the 1st day of April, 2011.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year Income-tax, commencing on the 1st day of April, 2011, income-tax shall be charged at the rates specified in Part I of the first Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in each case in the manner provided therein.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds one lakh sixty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh sixty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh sixty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh sixty thousand rupees", the words "one lakh ninety thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh sixty thousand rupees", the words "two lakh forty thousand rupees" had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

43 of 1

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115E and 115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for purposes of the Union, calculated,—

(a) in the case of a domestic company, at the rate of seven and one-half per cent. of such income-tax where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such income-tax where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax and surcharge on such income-tax shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(4) In cases in which tax has to be charged and paid under section 115-O or sub-section (2) of section 115R of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for purposes of the Union, calculated at the rate of five per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 194LB, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for purposes of the Union, in the case of every company, other than a domestic company, calculated at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for purposes of the Union, in the case of every company, other than a domestic company, calculated at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph E of Part III of the First Schedule pertaining to the case of a company:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115BBD, 115E and 115JB of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge, for purposes of the Union, calculated,—

(a) in the case of every domestic company, at the rate of five per cent. of such "advance tax" where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two per cent. of such "advance tax" where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds one lakh eighty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh eighty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh eighty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "one lakh ninety thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "two lakh fifty thousand rupees" had been substituted:

Provided also that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (IV) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "five lakh rupees" had been substituted.

(11) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for purposes of the Union, to be called the "Education Cess on income-tax", calculated at the rate of two per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance universalised quality basic education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(12) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall also be increased by an additional surcharge, for purposes of the Union, to be called the "Secondary and Higher Education Cess on income-tax", calculated at the rate of one per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2011, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2. 3. In section 2 of the Income-tax Act, in clause (15), in the second proviso, for the words "ten lakh rupees", the words "twenty-five lakh rupees" shall be substituted with effect from the 1st day of April, 2012.

Amendment of section 10. 4. In section 10 of the Income-tax Act,—

(a) in clause (34), the *Explanation* [as so inserted by the Special Economic Zones Act, 2005] shall be omitted with effect from the 1st day of June, 2011;

(b) after clause (44), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2008, namely:—

"(45) any allowance or perquisite, as may be notified by the Central Government in the Official Gazette in this behalf, paid to the Chairman or a retired Chairman or any other member or retired member of the Union Public Service Commission;";

(c) after clause (45) as so inserted, the following shall be inserted with effect from the 1st day of June, 2011, namely:—

'(46) any specified income arising to a body or authority or Board or Trust or Commission (by whatever name called) which—

(a) has been established or constituted by or under a Central, State or Provincial Act, or constituted by the Central Government or a State Government, with the object of regulating or administering any activity for the benefit of the general public;

(b) is not engaged in any commercial activity; and

(c) is notified by the Central Government in the Official Gazette for the purposes of this clause.

Explanation.—For the purposes of this clause, "specified income" means the income, of the nature and to the extent arising to a body or authority or Board or Trust or Commission (by whatever name called) referred to in this clause, which the Central Government may, by notification in the Official Gazette, specify in this behalf;

(47) any income of an infrastructure debt fund, set up in accordance with the guidelines as may be prescribed, which is notified by the Central Government in the Official Gazette for the purposes of this clause.'

Amendment of section 35. 5. In section 35 of the Income-tax Act, in sub-section (2AA), in clause (a), for the words "one and three-fourth", the word "two" shall be substituted with effect from the 1st day of April, 2012.

Amendment of section 35AD. 6. In section 35AD of the Income-tax Act,—

(a) in sub-section (5), with effect from the 1st day of April, 2012,—

(i) in clause (ac), the word "and" occurring at the end shall be omitted;

(ii) after clause (ac), the following clauses shall be inserted, namely:—

"(ad) on or after the 1st day of April, 2011, where the specified business is in the nature of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

28 of 2005.

(ae) on or after the 1st day of April, 2011, in a new plant or in a newly installed capacity in an existing plant for production of fertilizer; and";

(iii) in clause (b), for the words, brackets and letters "and clause (ac)", the words, brackets and letters "clause (ac), clause (ad) and clause (ae)" shall be substituted;

(b) in sub-section (8), in clause (c),—

(i) in sub-clause (iv), for the words "new hotel", the word "hotel" shall be substituted;

(ii) in sub-clause (v), for the words "new hospital", the word "hospital" shall be substituted;

(iii) after sub-clause (vi), the following sub-clauses shall be inserted with effect from the 1st day of April, 2012, namely:—

"(vii) developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

(viii) production of fertilizer in India;".

7. In section 36 of the Income-tax Act, in sub-section (1), after clause (iv), the following shall be inserted with effect from the 1st day of April, 2012, namely:—

Amendment of section 36.

'(iva) any sum paid by the assessee as an employer by way of contribution towards a pension scheme, as referred to in section 80CCD, on account of an employee to the extent it does not exceed ten per cent. of the salary of the employee in the previous year.

Explanation.—For the purposes of this clause, "salary" includes dearness allowance, if the terms of employment so provide, but excludes all other allowances and perquisites;’.

8. In section 40A of the Income-tax Act, in sub-section (9), after the words, brackets and figures "under clause (iv)", the words, brackets, figures and letter "or clause (iva)" shall be inserted with effect from the 1st day of April, 2012.

Amendment of section 40A.

9. In section 80CCE of the Income-tax Act, for the word, figures and letters "section 80CCD", the words, brackets, figures and letters "sub-section (1) of section 80CCD" shall be substituted with effect from the 1st day of April, 2012.

Amendment of section 80CCE.

10. In section 80CCF of the Income-tax Act, after the words, figures and letters "previous year relevant to the assessment year beginning on the 1st day of April, 2011", the words, figures and letters "or to the assessment year beginning on the 1st day of April, 2012" shall be inserted with effect from the 1st day of April, 2012.

Amendment of section 80CCF.

11. In section 80-IA of the Income-tax Act, in sub-section (4), in clause (iv), for the words, figures and letters "the 31st day of March, 2011", wherever they occur, the words, figures and letters "the 31st day of March, 2012" shall be substituted with effect from the 1st day of April, 2012.

Amendment of section 80-IA.

12. In section 80-IB of the Income-tax Act, in sub-section (9), in clause (ii), the following proviso shall be inserted with effect from the 1st day of April, 2012, namely:—

Amendment of section 80-IB.

"Provided that the provisions of this clause shall not apply to blocks licensed under a contract awarded after the 31st day of March, 2011 under the New Exploration Licencing Policy announced by the Government of India *vide* Resolution No. O-19018/22/95-ONG.DO.VL, dated the 10th February, 1999 or in pursuance of any law for the time being in force or by the Central or a State Government in any other manner;”.

Amendment
of section
92C.

Amendment
of section
92CA.

Insertion of
new section
94A.

Special
measures in
respect of
transactions
with persons
located in
notified
jurisdictional
area.

13. In section 92C of the Income-tax Act, in sub-section (2), in the second proviso, for the words "five per cent. of the latter", the words "such percentage of the latter, as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted with effect from the 1st day of April, 2012.

14. In section 92CA of the Income-tax Act, with effect from the 1st day of June, 2011,—

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Where any other international transaction [other than an international transaction referred under sub-section (1)], comes to the notice of the Transfer Pricing Officer during the course of the proceedings before him, the provisions of this Chapter shall apply as if such other international transaction is an international transaction referred to him under sub-section (1).";

(ii) in sub-section (7), after the word and figures "section 133", the words, figures and letter "or section 133A" shall be inserted.

15. After section 94 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:—

'94A. (1) The Central Government may, having regard to the lack of effective exchange of information with any country or territory outside India, specify by notification in the Official Gazette such country or territory as a notified jurisdictional area in relation to transactions entered into by any assessee.

(2) Notwithstanding anything to the contrary contained in this Act, if an assessee enters into a transaction where one of the parties to the transaction is a person located in a notified jurisdictional area, then—

(i) all the parties to the transaction shall be deemed to be associated enterprises within the meaning of section 92A;

(ii) any transaction in the nature of purchase, sale or lease of tangible or intangible property or provision of service or lending or borrowing money or any other transaction having a bearing on the profits, income, losses or assets of the assessee including a mutual agreement or arrangement for allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by or to the assessee shall be deemed to be an international transaction within the meaning of section 92B,

and the provisions of sections 92, 92A, 92B, 92C [except the second proviso to sub-section (2)], 92CA, 92CB, 92D, 92E and 92F shall apply accordingly.

(3) Notwithstanding anything to the contrary contained in this Act, no deduction,—

(a) in respect of any payment made to any financial institution located in a notified jurisdictional area shall be allowed under this Act, unless the assessee furnishes an authorisation in the prescribed form authorising the Board or any other income-tax authority acting on its behalf to seek relevant information from the said financial institution on behalf of such assessee; and

(b) in respect of any other expenditure or allowance (including depreciation) arising from the transaction with a person located in a notified jurisdictional area shall be allowed under any other provision of this Act, unless the assessee maintains such other documents and furnishes such information as may be prescribed, in this behalf.

(4) Notwithstanding anything to the contrary contained in this Act, where, in any previous year, the assessee has received or credited any sum from any person located in a notified jurisdictional area and the assessee does not offer any explanation about the source of the said sum in the hands of such person or in the hands of the beneficial owner (if such person is not the beneficial owner of the said sum) or the explanation

offered by the assessee, in the opinion of the assessing officer, is not satisfactory, then, such sum shall be deemed to be the income of the assessee for that previous year.

(5) Notwithstanding anything contained in any other provisions of this Act, where any person located in a notified jurisdictional area is entitled to receive any sum or income or amount on which tax is deductible under Chapter XVII-B, the tax shall be deducted at the highest of the following rates, namely:—

- (a) at the rate or rates in force;
- (b) at the rate specified in the relevant provisions of this Act;
- (c) at the rate of thirty per cent.

(6) In this section,—

(i) "person located in a notified jurisdictional area" shall include,—

- (a) a person who is resident of the notified jurisdictional area;
- (b) a person, not being an individual, which is established in the notified jurisdictional area; or
- (c) a permanent establishment of a person not falling in sub-clause (a) or sub-clause (b), in the notified jurisdictional area;

(ii) "permanent establishment" shall have the same meaning as defined in clause (iiia) of section 92F;

(iii) "transaction" shall have the same meaning as defined in clause (v) of section 92F.

16. In section 115A of the Income-tax Act, in sub-section (1), in clause (a), with effect from the 1st day of June, 2011,—

Amendment
of section
115A.

(a) in sub-clause (ii), after the words "foreign currency", the words, brackets, figures and letter "not being interest of the nature referred to in clause (iiia)" shall be inserted;

(b) after sub-clause (ii), the following sub-clause shall be inserted, namely:—

"(iiia) interest received from an infrastructure debt fund referred to in clause (47) of section 10; or";

(c) after item (B), the following item shall be inserted, namely:—

"(BA) the amount of income-tax calculated on the amount of income by way of interest referred to in sub-clause (iiia), if any, included in the total income, at the rate of five per cent.;"

(d) in item (D), after the word, brackets and figures "sub-clause (ii)", the word, brackets, figures and letter ", sub-clause (iiia)" shall be inserted.

17. After section 115BBC of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2012, namely:—

Insertion of
new section
115BBD.

115BBD. (1) Where the total income of an assessee, being an Indian company, for the previous year relevant to the assessment year beginning on the 1st day of April, 2012 includes any income by way of dividends declared, distributed or paid by a specified foreign company, the income-tax payable shall be the aggregate of—

Tax on certain
dividends
received from
foreign
companies.

(a) the amount of income-tax calculated on the income by way of such dividends, at the rate of fifteen per cent.; and

(b) the amount of income-tax with which the assessee would have been chargeable had its total income been reduced by the aforesaid income by way of dividends.

(2) Notwithstanding anything contained in this Act, no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of this Act in computing its income by way of dividends referred to in sub-section (1).

(3) In this section,—

(i) "dividends" shall have the same meaning as is given to "dividend" in clause (22) of section 2 but shall not include sub-clause (e) thereof;

(ii) "specified foreign company" means a foreign company in which the Indian company holds twenty-six per cent. or more in nominal value of the equity share capital of the company'.

Amendment
of section
115JB.

18. In section 115JB of the Income-tax Act,—

(i) in sub-section (1) with effect from the 1st day of April, 2012,—

(a) for the words, figures and letters "the 1st day of April, 2011", the words, figures and letters "the 1st day of April, 2012" shall be substituted;

(b) for the words "eighteen per cent.", at both the places where they occur, the words "eighteen and one-half per cent." shall be substituted;

(ii) after sub-section (2), in *Explanation 1*, clause (iv), clause (v) and clause (vi) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 2005;

(iii) in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], the following proviso shall be inserted with effect from the 1st day of April, 2012, namely:

28 of 2005.

"Provided that the provisions of this sub-section shall cease to have effect in respect of any previous year relevant to the assessment year commencing on or after the 1st day of April, 2012."

Insertion of
new Chapter
XII-BA.

19. After Chapter XII-B of the Income-tax Act, the following Chapter shall be inserted with effect from the 1st day of April, 2012, namely:—

'CHAPTER XII-BA

SPECIAL PROVISIONS RELATING TO CERTAIN LIMITED LIABILITY PARTNERSHIPS

Special
provisions for
payment of
tax by certain
limited
liability
partnerships.

115JC. (1) Notwithstanding anything contained in this Act, where the regular income-tax payable for a previous year by a limited liability partnership is less than the alternate minimum tax payable for such previous year, the adjusted total income shall be deemed to be the total income of the limited liability partnership for such previous year and it shall be liable to pay income-tax on such total income at the rate of eighteen and one-half per cent.

(2) Adjusted total income referred to in sub-section (1) shall be the total income before giving effect to this Chapter as increased by—

(i) deductions claimed, if any, under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"; and

(ii) deduction claimed, if any, under section 10AA.

(3) Every limited liability partnership to which this section applies shall obtain a report, in such form as may be prescribed, from an accountant certifying that the adjusted total income and the alternate minimum tax have been computed in accordance with the provisions of this Chapter and furnish such report on or before the due date of filing of return under sub-section (1) of section 139.

Tax credit for
alternate
minimum tax.

115JD. (1) The credit for tax paid by a limited liability partnership under section 115JC shall be allowed to it in accordance with the provisions of this section.

(2) The tax credit of an assessment year to be allowed under sub-section (1) shall be the excess of alternate minimum tax paid over the regular income-tax payable of that year.

(3) No interest shall be payable on tax credit allowed under sub-section (1).

(4) The amount of tax credit determined under sub-section (2) shall be carried forward and set off in accordance with the provisions of sub-sections (5) and (6) but such carry forward shall not be allowed beyond the tenth assessment year immediately succeeding the assessment year for which tax credit becomes allowable under sub-section (1).

(5) In any assessment year in which the regular income-tax exceeds the alternate minimum tax, the tax credit shall be allowed to be set off to the extent of the excess of regular income-tax over the alternate minimum tax and the balance of the tax credit, if any, shall be carried forward.

(6) If the amount of regular income-tax or the alternate minimum tax is reduced or increased as a result of any order passed under this Act, the amount of tax credit allowed under this section shall also be varied accordingly.

115JE. Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to a limited liability partnership referred to in this Chapter.

Application of other provisions of this Act.

115JF. In this Chapter—

(a) “accountant” shall have the same meaning as in the *Explanation* below sub-section (2) of section 288;

(b) “alternate minimum tax” means the amount of tax computed on adjusted total income at a rate of eighteen and one-half per cent.;

(c) “limited liability partnership” shall have the same meaning as assigned to it in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008;

(d) “regular income-tax” means the income-tax payable for a previous year by a limited liability partnership on its total income in accordance with the provisions of this Act other than the provisions of this Chapter.”

Interpretation in this Chapter.

6 of 2009.

28 of 2005.

Amendment of section 115-O.

20. In section 115-O of the Income-tax Act, in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:—

“Provided that the provisions of this sub-section shall cease to have effect from the 1st day of June, 2011.”.

Amendment of section 115-R.

21. In section 115R of the Income-tax Act, in sub-section (2), with effect from the 1st day of June, 2011,—

(a) in clause (i), for the words “income distributed”, the words “income distributed to any person being an individual or a Hindu undivided family” shall be substituted;

(b) after clause (i), the following clause shall be inserted, namely:—

“(ia) thirty per cent. on income distributed to any other person by a money market mutual fund or a liquid fund;”;

(c) in clause (iii), for the words “twenty per cent.”, the words “thirty per cent.” shall be substituted.

22. In section 131 of the Income-tax Act, with effect from the 1st day of June, 2011,—

(i) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(2) For the purpose of making an inquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section

Amendment of section 131.

90 or section 90A, it shall be competent for any income-tax authority not below the rank of Assistant Commissioner of Income-tax, as may be notified by the Board in this behalf, to exercise the powers conferred under sub-section (1) on the income-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority.”;

(ii) in sub-section (3), after the words, brackets, figure and letter “or sub-section (1A)”, the words, brackets and figure “or sub-section (2)” shall be inserted.

23. In section 133 of the Income-tax Act, after the second proviso, the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:—

“Provided also that for the purposes of an agreement referred to in section 90 or section 90A, an income-tax authority notified under sub-section (2) of section 131 may exercise all the powers conferred under this section, notwithstanding that no proceedings are pending before it or any other income-tax authority.”.

24. In section 139 of the Income-tax Act,—

(a) in sub-section (1), in *Explanation 2*,—

(i) in clause (a), in sub-clause (i), after the words “a company”, the words, brackets and letters “other than a company referred to in clause (aa)” shall be inserted;

(ii) after clause (a), the following clause shall be inserted, namely:—

“(aa) in the case of an assessee being a company, which is required to furnish a report referred to in section 92E, the 30th day of November of the assessment year;”;

(b) after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

“(1C) Notwithstanding anything contained in sub-section (1), the Central Government may, by notification in the Official Gazette, exempt any class or classes of persons from the requirement of furnishing a return of income having regard to such conditions as may be specified in that notification.”;

(c) in sub-section (4C), with effect from the 1st day of June, 2011,—

(i) after clause (f) and before the words “shall, if the total income”, the following clauses shall be inserted, namely:—

“(g) body or authority or Board or Trust or Commission (by whatever name called) referred to in clause (46) of section 10;

(h) infrastructure debt fund referred to in clause (47) of section 10;”;

(ii) after the words “medical institution or trade union”, the words “or body or authority or Board or Trust or Commission or infrastructure debt fund” shall be inserted.

25. In section 143 of the Income-tax Act, in sub-section (1B), for the words, figures and letters “the 31st day of March, 2011”, the words, figures and letters “the 31st day of March, 2012” shall be substituted.

26. In section 153 of the Income-tax Act, in *Explanation 1*, with effect from the 1st day of June, 2011,—

(a) in clause (vii), for the word, figures and letter “section 245R,”, the words, figures and letter “section 245R, or” shall be substituted;

Amendment
of section
133.

Amendment
of section
139.

Amendment
of section
143.

Amendment
of section
153.

(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:—

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

27. In section 153B of the Income-tax Act, in sub-section (1), in the *Explanation*, with effect from the 1st day of June, 2011,—

Amendment of section 153B.

(a) in clause (vii), for the words "by the Commissioner,", the words "by the Commissioner; or" shall be substituted;

(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:—

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

28. After section 194LA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:—

Insertion of new section 194LB.

"194LB. Where any income by way of interest is payable to a non-resident, not being a company, or to a foreign company, by an infrastructure debt fund referred to in clause (47) of section 10, the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of five per cent.".

Income by way of interest from infrastructure debt fund.

29. In section 245C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2011,—

Amendment of section 245C.

(a) in the proviso, after clause (i), the following clause shall be inserted, namely:—

'(ia) in a case where—

(A) the applicant is related to the person referred to in clause (i) who has filed an application (hereafter in this sub-section referred to as "specified person"); and

(B) the proceedings for assessment or re-assessment for any of the assessment years referred to in clause (b) of sub-section (1) of section 153A or clause (b) of sub-section (1) of section 153B in case of the applicant, being a person referred to in section 153A or section 153C, have been initiated,

the additional amount of income-tax payable on the income disclosed in the application exceeds ten lakh rupees,';

(b) after the proviso, the following *Explanation* shall be inserted, namely:—

Explanation.— For the purposes of clause (ia),—

(a) the applicant, in relation to the specified person referred to in clause (ia), means,—

(i) where the specified person is an individual, any relative of the specified person;

(ii) where the specified person is a company, firm, association of persons or Hindu undivided family, any director of the company, partner of the firm, or member of the association or family, or any relative of such director, partner or member;

(iii) any individual who has a substantial interest in the business or profession of the specified person, or any relative of such individual;

(iv) a company, firm, association of persons or Hindu undivided family having a substantial interest in the business or profession of the specified person or any director, partner or member of such company, firm, association or family, or any relative of such director, partner or member;

(v) a company, firm, association of persons or Hindu undivided family of which a director, partner or member, as the case may be, has a substantial interest in the business or profession of the specified person; or any director, partner or member of such company, firm, association or family or any relative of such director, partner or member;

(vi) any person who carries on a business or profession,—

(A) where the specified person being an individual, or any relative of such specified person, has a substantial interest in the business or profession of that person; or

(B) where the specified person being a company, firm, association of persons or Hindu undivided family, or any director of such company, partner of such firm or member of the association or family, or any relative of such director, partner or member, has a substantial interest in the business or profession of that person;

(b) a person shall be deemed to have a substantial interest in a business or profession, if—

(A) in a case where the business or profession is carried on by a company, such person is, at any time during the previous year, the beneficial owner of shares (not being shares entitled to a fixed rate of dividend, whether with or without a right to participate in profits) carrying not less than twenty per cent. of the voting power; and

(B) in any other case, such person is, at any time during the previous year, beneficially entitled to not less than twenty per cent. of the profits of such business or profession.”.

Amendment
of section
245D.

30. In section 245D of the Income-tax Act, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

“(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.”.

Omission of
section 282B.

31. Section 282B of the Income-tax Act shall be omitted.

32. After section 284 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:—

“285. Every person, being a non-resident having a liaison office in India set up in accordance with the guidelines issued by the Reserve Bank of India under the Foreign Exchange Management Act, 1999, shall, in respect of its activities in a financial year, prepare and deliver or cause to be delivered to the Assessing Officer having jurisdiction, within sixty days from the end of such financial year, a statement in such form and containing such particulars as may be prescribed.”

42 of 1999.

Insertion of new section 285.

Submission of statement by a non-resident having liaison office.

33. In section 296 of the Income-tax Act, after the words and figures “of section 10”, the words, brackets, figures and letter “and every notification issued under sub-section (1C) of section 139” shall be inserted with effect from the 1st day of June, 2011.

Amendment of section 296.

34. In the Fourth Schedule to the Income-tax Act, in Part A, in rule 3, in sub-rule (1), in the first proviso, for the figures, letters and words “31st day of December, 2010”, the figures, letters and words “31st day of March, 2012” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of January, 2011.

Amendment of Fourth Schedule.

Wealth-tax

35. In section 22D of the Wealth-tax Act, 1957, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

Amendment of section 22D of Act 27 of 1957.

“(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.”.

CHAPTER IV

INDIRECT TAXES

Customs

52 of 1962.

36. In section 2 of the Customs Act, 1962 (hereinafter referred to as the Customs Act), for clause (2), the following clause shall be substituted, namely:—

Amendment of section 2.

“(2) “assessment” includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil.”.

37. In section 3 of the Customs Act, in clause (e), the words “or Deputy Commissioner of Customs” shall be omitted.

Amendment of section 3.

38. For section 17 of the Customs Act, the following section shall be substituted, namely:—

Substitution of new section for section 17.

“17. (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50 shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

Assessment of duty.

(2) The proper officer may verify the self-assessment of such goods and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

(3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any contract, broker's note, insurance policy, catalogue or other document, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained, and to furnish

any information required for such ascertainment which is in his power to produce or furnish, and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

(6) Where re-assessment has not been done or a speaking order has not been passed on re-assessment, the proper officer may audit the assessment of duty of the imported goods or export goods at his office or at the premises of the importer or exporter, as may be expedient, in such manner as may be prescribed.

Explanation.— For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.”.

Amendment
of section 18.

39. In section 18 of the Customs Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Notwithstanding anything contained in this Act but without prejudice to the provisions of section 46,—

(a) where the importer or exporter is unable to make self-assessment under sub-section (1) of section 17 and makes a request in writing to the proper officer for assessment; or

(b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or

(c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or

(d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry,

the proper officer may direct that the duty leviable on such goods be assessed provisionally if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed or re-assessed, as the case may be, and the duty provisionally assessed.”;

(b) in sub-section (2),—

(i) in the opening portion, after the words “assessed finally”, the words “or re-assessed by the proper officer” shall be inserted;

(ii) for the words “finally assessed” wherever they occur, the words “finally assessed or re-assessed, as the case may be,” shall be substituted;

(c) in sub-section (3), after the words “final assessment order”, the words “or re-assessment order” shall be inserted;

(d) in sub-section (4), after the words "duty finally", the words "or re-assessment of duty, as the case may be," shall be inserted.

40. In section 19 of the Customs Act, in the proviso, in clause (b), after the words "proper officer", the words "or the evidence is available" shall be inserted.

Amendment of section 19.

41. In section 27 of the Customs Act, for sub-section (1), the following sub-sections shall be substituted, namely:—

'(1) Any person claiming refund of any duty or interest—

(a) paid by him; or

(b) borne by him,

may make an application in such form and manner as may be prescribed for such refund to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, before the expiry of one year, from the date of payment of such duty or interest:

Provided that where an application for refund has been made before the date on which the Finance Bill, 2011 receives the assent of the President, such application shall be deemed to have been made under sub-section (1), as it stood before the date on which the Finance Bill, 2011 receives the assent of the President and the same shall be dealt with in accordance with the provisions of sub-section (2):

Provided further that the limitation of one year shall not apply where any duty or interest has been paid under protest.

Explanation.— For the purposes of this sub-section, "the date of payment of duty or interest" in relation to a person, other than the importer, shall be construed as "the date of purchase of goods" by such person.

(IA) The application under sub-section (1) shall be accompanied by such documentary or other evidence (including the documents referred to in section 28C) as the applicant may furnish to establish that the amount of duty or interest in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such duty or interest, has not been passed on by him to any other person.

(IB) Save as otherwise provided in this section, the period of limitation of one year shall be computed in the following manner, namely:—

(a) in the case of goods which are exempt from payment of duty by a special order issued under sub-section (2) of section 25, the limitation of one year shall be computed from the date of issue of such order;

(b) where the duty becomes refundable as a consequence of any judgment, decree, order or direction of the appellate authority, Appellate Tribunal or any court, the limitation of one year shall be computed from the date of such judgment, decree, order or direction;

(c) where any duty is paid provisionally under section 18, the limitation of one year shall be computed from the date of adjustment of duty after the final assessment thereof or in case of re-assessment, from the date of such re-assessment.'

42. For section 28 of the Customs Act, the following section shall be substituted, namely:—

Substitution of new section for section 28.

'28. (1) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts,—

Recovery of duties not levied or short-levied or erroneously refunded.

(a) the proper officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with the duty or interest may pay, before service of notice under clause (a), on the basis of—

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer,

the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest.

(3) Where the proper officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty has not been levied or has been short-levied or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of—

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or has been short-levied or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to twenty-five per cent. of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid the duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion—

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under

that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (5).

(7) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4), the period during which there was any stay by an order of a court or tribunal in respect of payment of such duty or interest shall be excluded.

(8) The proper officer shall, after allowing the concerned person an opportunity of being heard and after considering the representation, if any, made by such person, determine the amount of duty or interest due from such person not being in excess of the amount specified in the notice.

(9) The proper officer shall determine the amount of duty or interest under sub-section (8),—

(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under clause (a) of sub-section (1);

(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4).

(10) Where an order determining the duty is passed by the proper officer under this section, the person liable to pay the said duty shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

Explanation 1.—For the purposes of this section, “relevant date” means,—

(a) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of goods;

(b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof or re-assessment, as the case may be;

(c) in a case where duty or interest has been erroneously refunded, the date of refund;

(d) in any other case, the date of payment of duty or interest.

Explanation 2.—For the removal of doubts, it is hereby declared that any non-levy, short-levy or erroneous refund before the date on which the Finance Bill, 2011 receives the assent of the President, shall continue to be governed by the provisions of section 28 as it stood immediately before the date on which such assent is received.’.

43. For sections 28AA and 28AB of the Customs Act, the following section shall be substituted, namely:—

Substitution of
new section
for sections
28AA and
28AB.

Interest on
delayed
payment of
duty.

“28AA. (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.”.

Amendment
of section 46.

44. In section 46 of the Customs Act,—

(a) in sub-section (1),—

(i) after the words “by presenting”, the word “electronically” shall be inserted;

(ii) for the words “Provided that”, the following shall be substituted, namely:—

“Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner:

Provided further that”;

(b) in sub-section (4), the words “at the foot thereof” shall be omitted.

Amendment
of section 50.

45. In section 50 of the Customs Act,—

(a) in sub-section (1),—

(i) after the words “thereof by presenting”, the word “electronically” shall be inserted;

(ii) the following proviso shall be inserted, namely:—

“Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner.”;

(b) in sub-section (2), the words “at the foot thereof” shall be omitted.

Amendment
of section 75.

46. In section 75 of the Customs Act, in sub-section (1), in the second proviso, after the words “such drawback shall”, the words “except under such circumstances or such conditions as the Central Government may, by rules, specify,” shall be inserted.

Amendment of
section 110A.

47. In section 110A of the Customs Act, for the words “adjudicating officer” and “Commissioner of Customs”, the words “adjudicating authority” shall be substituted.

Amendment of
section 114A.

48. In section 114A of the Customs Act,—

(a) for the words, brackets and figures “sub-section (2) of section 28”, wherever they occur, the words, brackets and figures “sub-section (8) of section 28” shall be substituted;

(b) for the figures and letters “28AB”, at both the places where they occur, the figures and letters “28AA” shall be substituted.

Amendment of
section 124.

49. In section 124 of the Customs Act, for the words “a Deputy Commissioner of Customs”, the words “an Assistant Commissioner of Customs” shall be substituted.

Insertion of
new section
131BA.

50. After section 131B of the Customs Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely:—

Appeal not to
be filed in
certain cases.

“131BA. (1) The Board may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Commissioner of Customs under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Commissioner of Customs has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Commissioner of Customs from filing any appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Commissioner of Customs pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Commissioner of Customs has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

(4) The Appellate Tribunal or court hearing an appeal, application, revision or reference shall have regard to the circumstances under which the appeal, application, revision or reference was not filed by the Commissioner of Customs in pursuance of the orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Board on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing appeal, application, revision or reference shall be deemed to have been issued under sub-section (1), and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.”.

51. After section 142 of the Customs Act, the following section shall be inserted, namely:—

“142A. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest or any other sum payable by an assessee or any other person under this Act, shall, save as otherwise provided in section 529A of the Companies Act, 1956, the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.”.

Insertion of new section 142A.

Liability under Act to be first charge.

Amendment of section 150.

1 of 1956.
51 of 1993.
54 of 2002.

52. In section 150 of the Customs Act, in sub-section (2), the following proviso shall be inserted, namely:—

“Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.”.

53. In section 151A of the Customs Act, after the words “levy of duty thereon”, the words “or for the implementation of any other provision of this Act or of any other law for the time being in force, in so far as they relate to any prohibition, restriction or procedure for import or export of goods” shall be inserted.

Amendment of section 151A.

54. In section 157 of the Customs Act, in sub-section (2), after clause (c), the following clause shall be inserted, namely:—

Amendment of section 157.

“(d) the manner of conducting audit of the assessment of duty of the imported or export goods at the office of the proper officer or the premises of the importer or exporter, as the case may be.”.

55. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 605(E), dated the 10th September, 2004, G.S.R.282(E), dated the 9th May, 2005, G.S.R.528(E), dated the 1st September, 2006, G.S.R.529(E), dated the 1st September, 2006, G.S.R.349(E), dated the 9th May, 2008 and G.S.R.878(E), dated the 24th December, 2008 issued under sub-section (1) of section 25 of the Customs Act shall stand amended and shall be deemed to have been amended in the manner specified against

Amendment of notifications issued under section 25 of Customs Act.

each of them in column (3) of the Second Schedule on and from the corresponding date mentioned in column (4) of that Schedule retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Special provisions exempting duty of customs on certain imports of fresh garlic.

56. Notwithstanding anything contained in sub-section (1) of section 25 of the Customs Act, the item and its description specified under column (1) in the Third Schedule shall be and shall be deemed to have been exempted as specified in the said column on and from the corresponding date specified in column (2) thereof.

Customs tariff

Amendment of section 3.

57. In section 3 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in sub-section (2), in the proviso, in clause (a), for the words and figures "Standards of Weights and Measures Act, 1976", the words and figures "Legal Metrology Act, 2009" shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

51 of 1975.

60 of 1976.

1 of 2010.

Amendment of section 9A.

58. In section 9A of the Customs Tariff Act, after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that circumvention of anti-dumping duty imposed under sub-section (1) has taken place, either by altering the description or name or composition of the article subject to such anti-dumping duty or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the anti-dumping duty so imposed is rendered ineffective, it may extend the anti-dumping duty to such article or an article originating in or exported from such country, as the case may be.".

Amendment of section 9AA.

59. In section 9AA of the Customs Tariff Act, in sub-section (1), for the portion beginning with the words "Where an importer proves" and ending with the words "entitled to refund of such excess duty", the following shall be substituted, namely:—

"Where upon determination by an officer authorised in this behalf by the Central Government under clause (ii) of sub-section (2), an importer proves to the satisfaction of the Central Government that he has paid anti-dumping duty imposed under sub-section (1) of section 9A on any article, in excess of the actual margin of dumping in relation to such article, the Central Government shall, as soon as may be, reduce such anti-dumping duty as is in excess of actual margin of dumping so determined, in relation to such article or such importer, and such importer shall be entitled to refund of such excess duty":

Amendment of First Schedule and Second Schedule.

60. In the Customs Tariff Act,—

(a) the First Schedule shall,—

(i) be amended in the manner specified in the Fourth Schedule;

(ii) also be amended in the manner specified in the Fifth Schedule with effect from the 1st day of January, 2012;

(b) the Second Schedule shall be amended in the manner specified in the Sixth Schedule.

61. (1) Notwithstanding anything contained in sub-section (1) of section 8B of the Customs Tariff Act, safeguard duty at the rate, on the item specified under column (1) in the Seventh Schedule shall be and shall be deemed to have been imposed for the period specified in column (2) thereof.

(2) Nothing contained in sub-section (1) shall apply to imports of Caustic Soda lye from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than the People's Republic of China, Indonesia, Qatar, Saudi Arabia and Thailand.

Special provisions to impose final safeguard duty on Caustic Soda lye during certain period.

1 of 1944.

Amendment of section 4A.

60 of 1976.

1 of 2010.

62. In section 4A of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in sub-section (1), for the words and figures "Standards of Weights and Measures Act, 1976", the words and figures "Legal Metrology Act, 2009" shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

63. For section 11A of the Central Excise Act, the following section shall be substituted, namely:—

Substitution of new section for section 11A.

11A. (1) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, for any reason, other than the reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,—

Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded.

(a) the Central Excise Officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty which has not been so levied or paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with duty may, before service of notice under clause (a), pay on the basis of—

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the Central Excise Officer,

the amount of duty along with interest payable thereon under section 11AA.

(2) The person who has paid the duty under clause (b) of sub-section (1), shall inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty so paid or any penalty leviable under the provisions of this Act or the rules made thereunder.

(3) Where the Central Excise Officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by the reason of—

- (a) fraud; or
- (b) collusion; or
- (c) any wilful mis-statement; or
- (d) suppression of facts; or

(e) contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,

by any person chargeable with the duty, the Central Excise Officer shall, within five years from the relevant date, serve notice on such person requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 11AA and a penalty equivalent to the duty specified in the notice.

(5) Where, during the course of any audit, investigation or verification, it is found that any duty has not been levied or paid or short-levied or short-paid or erroneously refunded for the reason mentioned in clause (a) or clause (b) or clause (c) or clause (d) or clause (e) of sub-section (4) but the details relating to the transactions are available in the specified records, then in such cases, the Central Excise Officer shall within a period of five years from the relevant date, serve a notice on the person chargeable with the duty requiring him to show cause why he should not pay the amount specified in the notice along with interest under section 11AA and penalty equivalent to fifty per cent. of such duty.

(6) Any person chargeable with duty under sub-section (5) may, before service of show cause notice on him, pay the duty in full or in part, as may be accepted by him along with the interest payable thereon under section 11AA and penalty equal to one per cent. of such duty per month to be calculated from the month following the month in which such duty was payable, but not exceeding a maximum of twenty-five per cent. of the duty, and inform the Central Excise Officer of such payment in writing.

(7) The Central Excise Officer, on receipt of information under sub-section (6), shall—

(i) not serve any notice in respect of the amount so paid and all proceedings in respect of the said duty shall be deemed to be concluded where it is found by the Central Excise Officer that the amount of duty, interest and penalty as provided under sub-section (6) has been fully paid;

(ii) proceed for recovery of such amount, if found to be short-paid, in the manner specified under sub-section (7) and the period of one year shall be computed from the date of receipt of such information.

(8) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4) or sub-section (5), the period during which there was any stay by an order of the court or tribunal in respect of payment of such duty shall be excluded.

(9) Where any appellate authority or tribunal or court concludes that the notice issued under sub-section (4) is not sustainable for the reason that the charges of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty has not been established against the person to whom the notice was issued, the Central Excise Officer shall determine the duty of excise payable by such person for the period of one year, deeming as if the notice were issued under clause (a) of sub-section (1).

(10) The Central Excise Officer shall, after allowing the concerned person an opportunity of being heard, and after considering the representation, if any, made by such person, determine the amount of duty of excise due from such person not being in excess of the amount specified in the notice.

(11) The Central Excise Officer shall determine the amount of duty of excise under sub-section (10)—

(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (1);

(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4) or sub-section (5).

(12) Where the appellate authority or tribunal or court modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10), then the amount of penalties and interest under this section shall stand modified accordingly, taking into account the amount of duty of excise so modified.

(13) Where the amount as modified by the appellate authority or tribunal or court is more than the amount determined under sub-section (10) by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority or tribunal or court in respect of such increased amount.

(14) Where an order determining the duty of excise is passed by the Central Excise Officer under this section, the person liable to pay the said duty of excise shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

(15) The provisions of sub-sections (1) to (14) shall apply, *mutatis mutandis*, to the recovery of interest where interest payable has not been paid or part paid or erroneously refunded.

Explanation 1.—For the purposes of this section and section 11AC,—

(a) “refund” includes rebate of duty of excise on excisable goods exported out of India or on excisable materials used in the manufacture of goods which are exported out of India;

(b) “relevant date” means,—

(i) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid, and no periodical return as required by the provisions of this Act has been filed, the last date on which such return is required to be filed under this Act and the rules made thereunder;

(ii) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid and the return has been filed on due date, the date on which such return has been filed;

(iii) in any other case, the date on which duty of excise is required to be paid under this Act or the rules made thereunder;

(iv) in a case where duty of excise is provisionally assessed under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(v) in the case of excisable goods on which duty of excise has been erroneously refunded, the date of such refund;

(c) “specified records” means records including computerised records maintained by the person chargeable with the duty in accordance with any law for the time being in force.

Explanation 2.—For the removal of doubts, it is hereby declared that any non-levy, short-levy, non-payment, short-payment or erroneous refund before the date on which the Finance Bill, 2011 receives the assent of the President, shall continue to be governed by the provisions of section 11A as it stood immediately before the date on which such assent is received.

64. For sections 11AA and 11AB of the Central Excise Act, the following section shall be substituted, namely:—

Substitution of
new section for
sections 11AA
and 11AB.

Interest on
delayed
payment of
duty.

"11AA. (1) Notwithstanding anything contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty, shall, in addition to the duty, be liable to pay interest at the rate specified in sub-section (2), whether such payment is made voluntarily or after determination of the amount of duty under section 11A.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid in terms of section 11A after the due date by the person liable to pay duty and such interest shall be calculated from the date on which such duty becomes due up to the date of actual payment of the amount due.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 37B; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.”.

65. For section 11AC of the Central Excise Act, the following section shall be substituted, namely:—

"11AC. (1) The amount of penalty for non-levy or short-levy or non-payment or short payment or erroneous refund shall be as follows:—

(a) where any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded, by reason of fraud or collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to the duty so determined;

(b) where details of any transaction available in the specified records reveal that any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded as referred to in sub-section (5) of section 11A, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to fifty per cent. of the duty so determined;

(c) where any duty as determined under sub-section (10) of section 11A and the interest payable thereon under section 11AA in respect of transactions referred to in clause (b) is paid within thirty days of the date of communication of order of the Central Excise Officer who has determined such duty, the amount of penalty liable to be paid by such person shall be twenty-five per cent. of the duty so determined;

(d) where the appellate authority or tribunal or court modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10) of section 11A, then, the amount of penalties and interest payable shall stand modified accordingly and after taking into account the amount of duty of excise so modified, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay such amount of penalty or interest so modified.

Explanation.—For the removal of doubts, it is hereby declared that in a case where a notice has been served under sub-section (4) of section 11A and subsequent to issue of such notice, the Central Excise Officer is of the opinion that the transactions in respect of which notice was issued have been recorded in specified records and the case falls under sub-section (5), penalty equal to fifty per cent. of the duty shall be leviable.

Substitution of
new section for
section 11AC.

Penalty for
short-levy or
non-levy of
duty in certain
cases.

(2) Where the amount as modified by the appellate authority or tribunal or court is more than the amount determined under sub-section (10) of section 11A by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority or tribunal or court in respect of such increased amount.”.

66. After section 11DDA of the Central Excise Act, the following section shall be inserted, namely:—

“11E. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest, or any other sum payable by an assessee or any other person under this Act or the rules made thereunder shall, save as otherwise provided in section 529A of the Companies Act, 1956, the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.”.

67. In section 12 of the Central Excise Act, after the word and figure “section 3”, the words, figure and letter “and section 3A” shall be inserted and shall be deemed to have been inserted with effect from the 10th day of May, 2008:

Provided that the provisions of the Customs Act, 1962 relating to offences and penalties shall not apply to the matters covered by section 3A for the period beginning on the 10th day of May, 2008 and ending immediately before the day on which the Finance Bill, 2011 receives the assent of the President.

68. After section 12E of the Central Excise Act, the following section shall be inserted, namely:—

“12F. (1) Where the Joint Commissioner of Central Excise or Additional Commissioner of Central Excise or such other Central Excise Officer as may be notified by the Board has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any Central Excise Officer to search and seize or may himself search and seize such documents or books or things.

2 of 1974. (2) The provisions of the Code of Criminal Procedure, 1973 relating to search and seizure, shall, so far as may be, apply to search and seizure under this section as they apply to search and seizure under that Code.”.

69. After section 35Q of the Central Excise Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely:—

“35R. (1) The Central Board of Excise and Customs may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Central Excise Officer under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Central Excise Officer has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Central Excise Officer from filing appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Central Excise Officer pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Central Excise Officer has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

Insertion of new section 11E.
Liability under Act to be first charge.

Amendment of section 12.

Insertion of new section 12F.

Power of search and seizure.

Insertion of new section 35R.

Appeal not to be filed in certain cases.

(4) The Appellate Tribunal or court hearing such appeal, application, revision or reference shall have regard to the circumstances under which appeal, application, revision or reference was not filed by the Central Excise Officer in pursuance of the orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Central Board of Excise and Customs on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing of appeal, application, revision or reference shall be deemed to have been issued under sub-section (1) and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.”.

Amendment of section 38. 70. In section 38 of the Central Excise Act, in sub-section (2), after the words, brackets, figures and letter “sub-section (1) of section 5A”, the word, figure and letter “, section 5B” shall be inserted:

Amendment of rule 3 of CENVAT Credit Rules, 2004. 71. (1) In the CENVAT Credit Rules, 2004, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, 1944, as published in the Official Gazette *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 600(E), dated the 10th September, 2004, rule 3 shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Eighth Schedule, on and from the date specified in column (3) of that Schedule, against the rule specified in column (1) of that Schedule.

1 of 1944.

(2) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done, on and from the 18th day of April, 2006, relating to the provisions as amended by sub-section (1), shall be deemed to be and deemed always to have been, for all purposes, as validly and effectively taken or done as if the amendments made by sub-section (1) had been in force at all material times.

(3) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, 1944, retrospectively, at all material times.

1 of 1944.

Amendment of notifications issued under section 5A of Central Excise Act.

72. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 679(E), dated the 25th August, 2003, number G.S.R. 60(E), dated the 21st January, 2004 and number G.S.R. 419(E), dated the 9th July, 2004 (hereinafter referred to as the said notifications), issued under sub-section (1) of section 5A of the Central Excise Act, 1944, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (3) of the Ninth Schedule, on and from the corresponding date specified in column (4) of that Schedule, against each of the notifications specified in column (2) of that Schedule.

1 of 1944.

(2) Where a manufacturer avails the benefit of exemption provided under the said notifications as amended by sub-section (1), he shall, within a period of six months from the date on which the Finance Bill, 2011 receives the assent of the President, provide details relating to the investments made in terms of condition (B) specified in notifications number G.S.R. 679(E), dated the 25th August, 2003 and number G.S.R. 60(E), dated the 21st January, 2004, as subsequently amended by number G.S.R. 419(E), dated the 9th July, 2004, to the Investment Appraisal Committee.

(3) The Investment Appraisal Committee shall, on receipt of details under sub-section (2) and on being satisfied that the investment, as specified in condition (B) referred to in sub-section (2), has been made, issue the certificate in accordance with condition (E) specified in the said notifications as soon as possible but not later than the 31st day of December, 2012.

(4) Any amount lying or remaining unutilised in the escrow account [referred to in notification number G.S.R. 419(E), dated the 9th July, 2004] on or after the 31st day of December, 2012 shall stand forfeited and be appropriated to the account of the Central Government.

(5) Recovery of any duty along with applicable interest which has not been paid but was liable to be paid as if the benefits under the said notifications had not been made

1 of 1944.

available on account of non-issue of certificate by the Investment Appraisal Committee or on any other account, shall be made within a period of one year from the 31st day of December, 2012 and the provisions of the Central Excise Act, 1944 shall apply for such recovery.

(6) No suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or any other authority for any action taken or anything done or omitted to be done, in respect of the said notifications and no enforcement shall be made by any court of any decree or order relating to such action taken or anything done or omitted to be done as if the amendments made in the said notifications had been in force at all material times.

1 of 1944.

(7) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the said notifications with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 5A of the Central Excise Act, 1944, retrospectively, at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if the said notifications had not been amended retrospectively.

Central Excise Tariff

5 of 1986.

73. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),—

Amendment
of First
Schedule and
Third
Schedule.

(a) the First Schedule shall,—

(i) be amended in the manner specified in the Tenth Schedule;

(ii) also be amended in the manner specified in the Eleventh Schedule with effect from the 1st day of January, 2012;

(b) the Third Schedule shall be amended in the manner specified in the Twelfth Schedule.

CHAPTER V

SERVICE TAX

74. In the Finance Act, 1994,—

Amendment
of Act 32 of
1994.

(A) in section 65, save as otherwise provided, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

(1) clause (9) shall be omitted;

(2) for clause (25a), the following clauses shall be substituted, namely:—

“(25a) “clinical establishment” means—

(i) a hospital, maternity home, nursing home, dispensary, clinic, sanatorium or an institution, by whatever name called, owned, established, administered or managed by any person or body of persons, whether incorporated or not, having in its establishment the facility of central air-conditioning either in whole or in part of its premises and having more than twenty-five beds for in-patient treatment at any time during the financial year, offering services for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine; or

(ii) an entity owned, established, administered or managed by any person or body of persons, whether incorporated or not, either as an independent entity or as a part of any clinical establishment referred to in sub-clause (i), which carries out diagnosis of diseases through pathological, bacteriological, genetic, radiological, chemical, biological investigations or other diagnostic or investigative services with the aid of laboratory or other medical equipment,

but does not include an establishment, owned or controlled by—

(a) the Government; or

(b) a local authority;

(25aa) "club or association" means any person or body of persons providing services, facilities or advantages, primarily to its members, for a subscription or any other amount, but does not include—

(i) any body established or constituted by or under any law for the time being in force; or

(ii) any person or body of persons engaged in the activities of trade unions, promotion of agriculture, horticulture or animal husbandry; or

(iii) any person or body of persons engaged in any activity having objectives which are in the nature of public service and are of a charitable, religious or political nature; or

(iv) any person or body of persons associated with press or media; ;

(3) in clause (27), the portion beginning with the words "but does not include" and ending with the words "time being in force" shall be omitted;

(4) in clause (104c), for the words "operational assistance for marketing", the words "operational or administrative assistance in any manner" shall be substituted;

(5) in clause (105),—

(a) for sub-clause (zo), the following sub-clause shall be substituted, namely:—

"(zo) to any person, by any other person, in relation to any service for repair, reconditioning, restoration or decoration or any other similar services, of any motor vehicle other than three wheeler scooter auto-rickshaw and motor vehicle meant for goods carriage;" ;

(b) for sub-clause (zx), the following sub-clause shall be substituted, namely:—

"(zx) to a policy holder or any person, by an insurer, including re-insurer carrying on life insurance business;" ;

(c) in sub-clause (zzze), after the words "to its members," , the words "or any other person" shall be inserted;

(d) for sub-clause (zzzm), the following sub-clause shall be substituted, namely:—

'(zzzm) (i) to any person, by a business entity, in relation to advice, consultancy or assistance in any branch of law, in any manner;

(ii) to any business entity, by any person, in relation to representational services before any court, tribunal or authority;

(iii) to any business entity, by an arbitral tribunal, in respect of arbitration.

Explanation.—For the purposes of this item, the expressions "arbitration" and "arbitral tribunal" shall have the meanings respectively assigned to them in the Arbitration and Conciliation Act, 1996; ;

(e) for sub-clause (zzz zo), the following sub-clause shall be substituted, namely:—

"(zzz zo) to any person,—

(i) by a clinical establishment; or

(ii) by a doctor, not being an employee of a clinical establishment, who provides services from such premises for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine;";

(f) after sub-clause (zzz zu), the following sub-clauses shall be inserted, namely:—

"(zzz v) to any person, by a restaurant, by whatever name called, having the facility of air-conditioning in any part of the establishment, at any time during the financial year, which has licence to serve alcoholic beverages, in relation to serving of food or beverage, including alcoholic beverages or both, in its premises;

(zzz w) to any person by a hotel, inn, guest house, club or campsite, by whatever name called, for providing of accommodation for a continuous period of less than three months;"

(B) in section 66, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the word, brackets and letters "and (zzz u)", the brackets, letters and word ", (zzz u), (zzz v) and (zzz w)" shall be substituted;

(C) in section 70, in sub-section (1), for the words "two thousand rupees", the words "twenty thousand rupees" shall be substituted;

(D) in section 73,—

(i) sub-section (1A) shall be omitted;

(ii) the provisos to sub-section (2) shall be omitted;

(iii) after sub-section (4), the following sub-section shall be inserted, namely:—

'(4A) Notwithstanding anything contained in sub-sections (3) and (4), where during the course of any audit, investigation or verification, it is found that any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, but the true and complete details of transactions are available in the specified records, the person chargeable to service tax or to whom erroneous refund has been made, may pay the service tax in full or in part, as he may accept to be the amount of tax chargeable or erroneously refunded along with interest payable thereon under section 75 and penalty equal to one per cent. of such tax, for each month, for the period during which the default continues, up to a maximum of twenty-five per cent. of the tax amount, before service of notice on him and inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under sub-section (1) in respect of the amount so paid and proceedings in respect of the said amount of service tax shall be deemed to have been concluded:

Provided that the Central Excise Officer may determine the amount of service tax, if any, due from such person, which in his opinion remains to be paid by such person and shall proceed to recover such amount in the manner specified in sub-section (1).

Explanation.—For the purposes of this sub-section and section 78, “specified records” means records including computerised data as are required to be maintained by an assessee in accordance with any law for the time being in force or where there is no such requirement, the invoices recorded by the assessee in the books of account shall be considered as the specified records.”;

(E) in section 73B, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice issued under sub-section (3) of section 73A or during the last preceding financial year, as the case may be, such rate of interest shall be reduced by three per cent. per annum.”;

(F) in section 75, the following proviso shall be inserted, namely:—

“Provided that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice or during the last preceding financial year, as the case may be, such rate of interest, shall be reduced by three per cent. per annum.”;

(G) in section 76,—

(i) for the words “two hundred rupees”, the words “one hundred rupees” shall be substituted;

(ii) for the words “two per cent.”, the words “one per cent.” shall be substituted;

(iii) in the proviso, after the words “shall not exceed”, the words “fifty per cent. of” shall be inserted;

(iv) for the Illustration, the following Illustration shall be substituted, namely:—

Illustration

X, an assessee, fails to pay service tax of ten lakh rupees payable by the 5th March. X pays the amount on the 15th March. The default has continued for ten days. The penalty payable by X is computed as follows:—

1% of the amount of default for 10 days

$$\frac{1 \times 10,00,000 \times 10}{100} = \text{Rs. } 3,225.80$$

Penalty calculated @ Rs. 100 per day for 10 days = Rs. 1,000

Penalty liable to be paid is Rs. 3,226.00.”;

(H) in section 77, for the words “five thousand rupees” wherever they occur, the words “ten thousand rupees” shall be substituted;

(I) for section 78, the following section shall be substituted, namely:—

“78. (I) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of—

(a) fraud; or

(b) collusion; or

(c) wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax,

the person, liable to pay such service tax or erroneous refund, as determined under sub-section (2) of section 73, shall also be liable to pay a penalty, in addition to such service tax and interest thereon, if any, payable by him, which shall be equal to the amount of service tax so not levied or paid or short-levied or short-paid or erroneously refunded:

Provided that where true and complete details of the transactions are available in the specified records, penalty shall be reduced to fifty per cent. of the service tax so not levied or paid or short-levied or short-paid or erroneously refunded:

Provided further that where such service tax and the interest payable thereon is paid within thirty days from the date of communication of order of the Central Excise Officer determining such service tax, the amount of penalty liable to be paid by such person under the first proviso shall be twenty-five per cent. of such service tax:

Provided also that the benefit of reduced penalty under the second proviso shall be available only if the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

Provided also that in case of a service provider whose value of taxable services does not exceed sixty lakh rupees during any of the years covered by the notice or during the last preceding financial year, the period of thirty days shall be extended to ninety days.

(2) Where the service tax determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the service tax as reduced or increased, as the case may be, shall be taken into account:

Provided that in case where the service tax to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the second proviso to sub-section (1), shall be available, if the amount of service tax so increased, the interest payable thereon and twenty-five per cent. of the consequential increase of penalty have also been paid within thirty days or ninety days, as the case may be, of communication of the order by which such increase in service tax takes effect:

Provided further that if the penalty is payable under this section, the provisions of section 76 shall not apply.

*Explanation.—*For the removal of doubts, it is hereby declared that any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the second proviso to sub-section (1) or the first proviso to sub-section (2) shall be adjusted against the total amount due from such person.”;

(J) in section 80, for the word and figures “section 78”, the words, brackets and figures “first proviso to sub-section (1) of section 78” shall be substituted;

(K) in section 82, in sub-section (1),—

(i) for the words “Commissioner of Central Excise”, the words “Joint Commissioner of Central Excise” shall be substituted;

(ii) for the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise", the words "Superintendent of Central Excise" shall be substituted;

(L) in section 83,—

(i) for the figures and letters "9C, 9D, 11B, 11BB, 11C, 12, 12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 35F", the figures and letters "9A, 9AA, 9B, 9C, 9D, 9E, 11B, 11BB, 11C, 12, 12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 34A, 35F" shall be substituted;

(ii) after the figures and letter "35Q," the figures and letter "35R," shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010;

(M) after section 87, the following sections shall be inserted, namely:—

Liability under
Act to be first
charge.

"88. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest or any other sum payable by an assessee or any other person under this Chapter, shall, save as otherwise provided in section 529A of the Companies Act, 1956 and the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.

1 of 1956.
51 of 1993.
54 of 2002.

Offences and
penalties.

89. (1) Whoever commits any of the following offences, namely:—

(a) provides any taxable service chargeable to service tax under sub-section (1) of section 68 or receives any taxable service chargeable to tax under sub-section (2) of said section, without an invoice issued in accordance with the provisions of this Chapter or the rules made thereunder; or

(b) avails and utilises credit of taxes or duty without actual receipt of taxable service or excisable goods either fully or partially in violation of the rules made under the provisions of this Chapter; or

(c) maintains false books of account or fails to supply any information which he is required to supply under this Chapter or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(d) collects any amount as service tax but fails to pay the amount so collected to the credit of the Central Government beyond a period of six months from the date on which such payment becomes due,

shall be punishable,—

(i) in the case of an offence where the amount exceeds fifty lakh rupees, with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for a term of less than six months;

(ii) in any other case, with imprisonment for a term, which may extend to one year.

(2) If any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for a term of less than six months.

(3) For the purposes of sub-sections (1) and (2), the following shall not be considered as special and adequate reasons for awarding a sentence of imprisonment for a term of less than six months, namely:—

(i) the fact that the accused has been convicted for the first time for an offence under this Chapter;

(ii) the fact that in any proceeding under this Act, other than prosecution, the accused has been ordered to pay a penalty or any other action has been taken against him for the same act which constitutes the offence;

(iii) the fact that the accused was not the principal offender and was acting merely as a secondary party in the commission of the offence;

(iv) the age of the accused.

(4) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Chief Commissioner of Central Excise.”;

(N) in section 93A, in the proviso, after the words “such rebate shall”, the words “, except under such circumstances or conditions as may be prescribed,” shall be inserted;

(O) in section 95, after sub-section (1G), the following sub-section shall be inserted, namely:—

“(IH) If any difficulty arises in respect of implementing, classifying or assessing the value of any taxable service incorporated in this Chapter by the Finance Act, 2011, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date on which the Finance Bill, 2011 receives the assent of the President.”;

(P) after section 96-I, the following section shall be inserted, namely:—

“96J. (1) Notwithstanding anything contained in section 66, no service tax shall be levied or collected in respect of membership fee collected by a club or association formed for representing industry or commerce, during the period on and from the 16th day of June, 2005 to the 31st day of March, 2008 (both days inclusive).

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected if sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President.”

Special exemption from service tax in certain cases.

75. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 492(E), dated the 7th July, 2009, issued in exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994, granting exemption from the whole of service tax leviable under section 66 of that Act to any person by a tour operator having a contract carriage permit for inter-State or intra-State transportation of passengers, excluding tourism, conducted tour, charter or hire service, shall be deemed to have, and deemed always to have, for all purposes, validly come into force on and from the 1st day of April, 2000, at all material times.

Validation of exemption given to a person by tour operator having contract carriage permit for inter-State or intra-State transportation of passengers with retrospective effect.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected as if the notification referred to in sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in the Finance Act, 1994, an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President. 32 of 1994.

Explanation.—For the removal of doubts, it is hereby declared that the provisions of section 11B of the Central Excise Act, 1944, shall be applicable in case of refunds under this section. 1 of 1944.

CHAPTER VI

MISCELLANEOUS

Amendment
of Act 16 of
1955.

76. In the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, in *Explanation III*, for the words, figures and brackets “Standards of Weights and Measures Act, 1976 (60 of 1976)”, the words and figures “Legal Metrology Act, 2009” shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint. 1 of 2010.

Amendment
of Section 15
of Act 74 of
1956.

77. In section 15 of the Central Sales Tax Act, 1956, in clause (a), for the words “four per cent.”, the words “five per cent.” shall be substituted.

Amendment
of First
Schedule to
Act 58 of
1957.

78. The First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 shall be amended in the manner specified in the Thirteenth Schedule.

Amendment
of Second
Schedule to
Act 28 of
2005.

79. In the Second Schedule to the Special Economic Zones Act, 2005,—

(a) in paragraph (a), clause (C) shall be omitted with effect from the 1st day of June, 2011;

(b) paragraph (h) shall be omitted with effect from the 1st day of April, 2012;

(c) paragraph (i) shall be omitted with effect from the 1st day of June, 2011.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (3) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 1,60,000	<i>Nil;</i>
(2) where the total income exceeds Rs. 1,60,000 but does not exceed Rs. 5,00,000	10 per cent. of the amount by which the total income exceeds Rs. 1,60,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000	Rs. 34,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 8,00,000	Rs. 94,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000.

(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—

Rates of income-tax

(1) where the total income does not exceed Rs. 1,90,000	<i>Nil;</i>
(2) where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000	10 per cent. of the amount by which the total income exceeds Rs. 1,90,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000	Rs. 31,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 8,00,000	Rs. 91,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000.

(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—

Rates of income-tax

(1) where the total income does not exceed Rs. 2,40,000	<i>Nil;</i>
(2) where the total income exceeds Rs. 2,40,000 but does not exceed Rs. 5,00,000	10 per cent. of the amount by which the total income exceeds Rs. 2,40,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000	Rs. 26,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 8,00,000	Rs. 86,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company 30 per cent. of the total income;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of seven and one-half per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two and one-half per cent.:

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

Rate of income-tax

1. In the case of a person other than a company—

(a) where the person is resident in India—

(i) on income by way of interest other than "Interest on securities" 10 per cent.;

Rate of income-tax

(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	10 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(C) any security of the Central or State Government	
(vi) on any other income	10 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;
(B) on income by way of long-term capital gains referred to in section 115E	10 per cent.;
(C) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB)	20 per cent.;
(F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(G) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or	

Rate of income-tax

the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;

(J) on income by way of winnings from horse races 30 per cent.;

(K) on the whole of the other income 30 per cent.;

(ii) in the case of any other person—

(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB) 20 per cent.;

(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—

(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

Rate of income-tax

(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(H) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(I) on the whole of the other income	30 per cent.
2. In the case of a company—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on any other income	10 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(ii) on income by way of winnings from horse races	30 per cent.;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB)	20 per cent.;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso	

Rate of income-tax

to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—

(A) where the agreement is made before the 1st day of June, 1997 30 per cent.;

(B) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(C) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 50 per cent.;

(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 30 per cent.;

(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(D) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 50 per cent.;

(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997 30 per cent.;

(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(D) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(vii) on income by way of short-term capital gains referred to in section 111A 15 per cent.;

(viii) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10] 20 per cent.;

(ix) on any other income 40 per cent.

Explanation.—For the purpose of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of item 2(b) of this Part, shall be increased by a surcharge, for purposes of the Union, in the case of every company other than a domestic company, calculated at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115ACA or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II), (III) and (IV) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (3) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 1,80,000
- (2) where the total income exceeds Rs. 1,80,000 but does not exceed Rs. 5,00,000
- (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000
- (4) where the total income exceeds Rs. 8,00,000

Nil;

10 per cent. of the amount by which the total income exceeds Rs. 1,80,000;

Rs. 32,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;

Rs. 92,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000.

(II) In the case of every individual, being a woman resident in India, and below the age of sixty years at any time during the previous year,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 1,90,000
- (2) where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000
- (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000
- (4) where the total income exceeds Rs. 8,00,000

Nil;

10 per cent. of the amount by which the total income exceeds Rs. 1,90,000;

Rs. 31,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;

Rs. 91,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000.

(III) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 2,50,000
- (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000
- (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000
- (4) where the total income exceeds Rs. 8,00,000

Nil;

10 per cent. of the amount by which the total income exceeds Rs. 2,50,000;

Rs. 25,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;

Rs. 85,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000.

(IV) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(1) where the total income does not exceed Rs. 5,00,000	Nil;
(2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(3) where the total income exceeds Rs. 8,00,000	Rs. 60,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.
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Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.
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Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company	30 per cent. of the total income.
II. In the case of a company other than a domestic company—	

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of the total income

50 per cent.;

40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of five per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

PART IV

[See section 2(13)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from other sources” and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head “Profits and gains of business or profession” and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from house property” and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2011, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2011.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2012, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the

previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010 or the 1st day of April, 2011,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2012.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 2003 (32 of 2003), or of the First Schedule to the Finance (No. 2) Act, 2004 (23 of 2004) or of the First Schedule to the Finance Act, 2005 (18 of 2005), or of the First Schedule to the Finance Act, 2006 (21 of 2006) or of the First Schedule to the Finance Act, 2007 (22 of 2007) or of the First Schedule to the Finance Act, 2008 (18 of 2008) or of the First Schedule to the Finance (No. 2) Act, 2009 (33 of 2009) or of the First Schedule to the Finance Act, 2010 (14 of 2010) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 55(1)]

Sl. No.	Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R. 605(E), dated the 10th September, 2004 [92/2004-Customs, dated the 10th September, 2004]	In the said notification, condition (v) shall be omitted.	1st April, 2008.
2.	G.S.R. 282(E), dated the 9th May, 2005 [41/2005-Customs, dated the 9th May, 2005]	In the said notification, condition (5) shall be omitted.	1st April, 2008.
3.	G.S.R. 528(E), dated the 1st September, 2006 [90/2006-Customs, dated the 1st September, 2006]	In the said notification, condition (9) shall be omitted.	1st April, 2008.
4.	G.S.R. 529(E), dated the 1st September, 2006 [91/2006-Customs, dated the 1st September, 2006]	In the said notification, condition (9) shall be omitted.	1st April, 2008.
5.	G.S.R. 349(E), dated the 9th May, 2008 [64/2008-Customs, dated the 9th May, 2008]	In the said notification, in the <i>Explanation</i> , in clause (2), in sub-clause (i), the fifth proviso shall be omitted.	9th May, 2008.
6.	G.S.R. 878(E), dated the 24th December, 2008 [136/2008-Customs, dated the 24th December, 2008]	In the said notification, in the <i>Explanation</i> , in clause (3), in sub-clause (i), the fifth proviso shall be omitted.	24th December, 2008.

THE THIRD SCHEDULE

(See section 56)

Description of item and its exemption (1)	Date of effect (2)
Fresh garlic falling under tariff item 0703 20 00 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) imported by the National Consumer Co-operative Federation and the Madhya Pradesh State Co-operative Marketing Federation under an import licence issued by the Central Government and cleared after the 15th day of January, 2003 from so much of the duty of Customs as is in excess of thirty per cent. <i>ad valorem</i> .	15th January, 2003.

THE FOURTH SCHEDULE

[See section 60(a)(i)]

In the First Schedule to the Customs Tariff Act, in Chapter 98,—

(a) in heading 9804, in column (2), for the portion beginning with the words "and exempted from" and ending with the words and figures "under heading 9803" shall be omitted;

(b) in tariff items 9804 10 00 and 9804 90 00, for the entries in column (4) occurring against each of them, the entry "35%" shall be substituted.

THE FIFTH SCHEDULE

[See section 60(a)(ii)]

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)

In the First Schedule to the Customs Tariff Act,—

(i) in Chapter 1,—

(i) in the Note, in clause (a), for the figures and word "0301, 0306 or 0307;" the figures and word "0301, 0306, 0307 or 0308;" shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	"	<i>Horses:</i>		
0101 21 00	--	Pure-bred breeding animals	u	30%
0101 29	--	<i>Other:</i>		
0101 29 10	--	Horses for polo	u	30%
0101 29 90	--	Other	u	30%
0101 30	-	<i>Asses:</i>		
0101 30 10	--	Pure-bred breeding animals	u	30%
0101 30 20	--	Livestock	u	30%
0101 30 90	--	Other	u	30%
0101 90	-	<i>Other:</i>		
0101 90 30	--	Mules and hinnies as livestock	u	30%
0101 90 90	--	Other	u	30%

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	"	<i>Cattle:</i>		
0102 21	--	<i>Pure-bred breeding animals:</i>		
0102 21 10	--	Bulls	u	30%
0102 21 20	--	Cows	u	30%
0102 29	--	<i>Other:</i>		
0102 29 10	--	Bulls	u	30%
0102 29 90	--	Other, including calves	u	30%
	"	<i>Buffalo:</i>		
0102 31 00	--	Pure-bred breeding animals	u	30%
0102 39 00	--	Other	u	30%
0102 90	-	<i>Other:</i>		
0102 90 10	--	Pure-bred breeding animals	u	30%
0102 90 90	--	Other	u	30%

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
<p>(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:—</p>				
“0105 13 00	-- Ducks	u	30%	-
0105 14 00	-- Geese	u	30%	-
0105 15 00	-- Guinea fowls	u	30%	-";
<p>(v) in heading 0106,—</p>				
<p>(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:—</p>				
“0106 12 00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i>)	u	30%	-
0106 13 00	-- Camels and other camelids (<i>Camelidae</i>)	u	30%	-
0106 14 00	-- Rabbits and hares	u	30%	-";
<p>(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:—</p>				
“0106 33 00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	30%	-";
<p>(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:—</p>				
<p>“- <i>Insects:</i></p>				
0106 41	-- <i>Bees:</i>			
0106 41 10	-- Pureline stock	u	30%	-
0106 41 90	-- Other	u	30%	-
0106 49	-- <i>Other:</i>			
0106 49 10	-- Pureline stock	u	30%	-
0106 49 90	-- Other	u	30%	-
0106 90 00	-- Other	u	30%	-";
<p>(2) in Chapter 2,—</p>				
<p>(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely:—</p>				
“0207 27 00	-- Cuts and offal, frozen	kg.	30%	-
<p><i>Of ducks:</i></p>				
0207 41 00	-- Not cut in pieces, fresh or chilled	kg.	30%	-
0207 42 00	-- Not cut in pieces, frozen	kg.	30%	-
0207 43 00	-- Fatty livers, fresh or chilled	kg.	30%	-
0207 44 00	-- Other, fresh or chilled	kg.	30%	-

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
0207 45 00	Other, frozen <i>Of geese:</i>	kg.	30%	-
0207 51 00	Not cut in pieces, fresh or chilled	kg.	30%	-
0207 52 00	Not cut in pieces, frozen	kg.	30%	-
0207 53 00	Fatty livers, fresh or chilled	kg.	30%	-
0207 54 00	Other, fresh or chilled	kg.	30%	-
0207 55 00	Other, frozen	kg.	30%	-
0207 60 00	Of guinea fowls	kg.	30%	"
(ii) in heading 0208,—				
(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0208 40 00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i>)	kg.	30%	"
(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0208 60 00	Of camels and other camelids (<i>Camelidae</i>)	kg.	30%	"
(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:—				
“0209	PIG FAT, FREE OF LEAN MEAT, AND Poultry FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED			
0209 10 00	Of pigs	kg.	30%	-
0209 90 00	Other	kg.	30%	"
(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0210 92 00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i>)	kg.	30%	"
(3) in Chapter 3,—				
(i) in heading 0301,—				
(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:—				
“ <i>Ornamental fish:</i>				
0301 11 00	Freshwater	kg.	30%	-
0301 19 00	Other	kg.	30%	"

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Prefential (5)
(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:—				
"0301 93 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0301 94 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	" ;
(ii) in heading 0302,—				
(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
"0302 13 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	30%	-
0302 14 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	" ;
(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:—				
"0302 24 00	-- Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg.	30%	" ;
(c) for tariff item 0302 35 00 and the entries relating thereto, the following shall be substituted, namely:—				
"0302 35 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	" ;
(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely:—				
"	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :			
0302 41 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0302 42 00	Anchovies (<i>Engraulis spp.</i>)	kg.	30%	-
0302 43 00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	30%	-
0302 44 00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	30%	-
0302 45 00	Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	30%	-
0302 46 00	Cobia (<i>Rachycentron canadum</i>)	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0302 47 00	Swordfish (<i>Xiphias gladius</i>) <i>Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :</i>	kg.	30%	-
0302 51 00	Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	kg.	30%	-
0302 52 00	Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0302 53 00	Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0302 54 00	Hake (<i>Merluccius spp., Urophycis spp.</i>)	kg.	30%	-
0302 55 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0302 56 00	Blue whiting (<i>Micromesistius poutassou, Micromesistius australis</i>)	kg.	30%	-
0302 59 00	Other <i>Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :</i>	kg.	30%	-
0302 71 00	Tilapias (<i>Oreochromis spp.</i>)	kg.	30%	-
0302 72 00	Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)	kg.	30%	-
0302 73 00	Carp (<i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>)	kg.	30%	-
0302 74 00	Eels (<i>Anguilla spp.</i>)	kg.	30%	-
0302 79 00	Other <i>Other fish, excluding livers and roes :</i>	kg.	30%	-
0302 81 00	Dogfish and other sharks	kg.	30%	-
0302 82 00	Rays and skates (<i>Rajidae</i>)	kg.	30%	-
0302 83 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0302 84 00	Seabass (<i>Dicentrarchus spp.</i>)	kg.	30%	-
0302 85 00	Seabream (<i>Sparidae</i>)	kg.	30%	-
0302 89	Other:			
0302 89 10	Hilsa	kg.	30%	-
0302 89 20	Dara	kg.	30%	-
0302 89 30	Pomfret	kg.	30%	-
0302 89 90	Other	kg.	30%	-
0302 90 00	Livers and roes	kg.	30%	"

Tariff Item	Description of goods	Unit	Rate of duty	
(1)	(2)	(3)	Standard	Preferential
(iii) in heading 0303,—				
	(a) in column (2), for the words and brackets “- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) excluding livers and roes:”, the words “- <i>Salmonidae</i> , excluding livers and roes:” shall be substituted;			
	(b) for tariff items 0303 11 00 to 0303 29 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0303 11 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg.	30%	-
0303 12 00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	30%	-
0303 13 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0303 14 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0303 19 00	-- Other -- <i>Tilapias</i> (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :	kg.	30%	-
0303 23 00	-- <i>Tilapias</i> (<i>Oreochromis spp.</i>)	kg.	30%	-
0303 24 00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	30%	-
0303 25 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0303 26 00	-- Eels (<i>Anguilla spp.</i>)	kg.	30%	-
0303 29 00	-- Other	kg.	30%	- ”;
(c) after tariff item 0303 33 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0303 34 00	-- Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg.	30%	- ”;
(d) for tariff item 0303 45 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0303 45 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	- ”;

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
(e) for tariff items 0303 49 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 to 0303 80 90 and the entries relating thereto, the following shall be substituted, namely:—				
“0303 49 00	Other	kg.	30%	-
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>) brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :			
0303 51 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0303 53 00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	30%	-
0303 54 00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	30%	-
0303 55 00	Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	30%	-
0303 56 00	Cobia (<i>Rachycentron canadum</i>)	kg.	30%	-
0303 57 00	Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :			
0303 63 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0303 64 00	Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0303 65 00	Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0303 66 00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	30%	-
0303 67 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0303 68 00	Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	30%	-
0303 69 00	Other	kg.	30%	-
	Other fish, excluding livers and roes :			
0303 81	Dogfish and other sharks:			
0303 81 10	Dogfish	kg.	30%	-
0303 81 90	Other Sharks	kg.	30%	-
0303 82 00	Rays and skates (<i>Rajidae</i>)	kg.	30%	-
0303 83 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0303 84 00	Seabass (<i>Dicentrarchus spp.</i>)	kg.	30%	-
0303 89	Other:			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0303 89 10	---	Hilsa	kg.	30%
0303 89 20	---	Dara	kg.	30%
0303 89 30	---	Ribbon fish	kg.	30%
0303 89 40	---	Seer	kg.	30%
0303 89 50	---	Pomfret (white or silver or black)	kg.	30%
0303 89 60	---	Ghole	kg.	30%
0303 89 70	---	Threadfin	kg.	30%
0303 89 80	---	Croakers, groupers, flounders	kg.	30%
	---	<i>Other:</i>		
0303 89 91	----	Edible fishmaws of wild life	kg.	30%
0303 89 92	----	Edible sharkfins of wild life	kg.	30%
0303 89 99	----	Other	kg.	30%
0303 90	-	<i>Livers and roes:</i>		
0303 90 10	---	Egg or egg yolk of fish	kg.	30%
0303 90 90	---	Other	kg.	30% - ";

(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

"0304 FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN

*Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):*

0304 31 00	--	Tilapias (<i>Oreochromis spp.</i>)	kg.	30%	-
0304 32 00	--	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	30%	-
0304 33 00	--	Nile Perch (<i>Lates niloticus</i>)	kg.	30%	-
0304 39 00	--	Other	kg.	30%	-
	-	<i>Fresh or chilled fillets of other fish :</i>			
0304 41 00	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
0304 42 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0304 43 00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg.	30%	-
0304 44 00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0304 45 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
0304 46 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 49	-- Other:			
0304 49 10	-- Hilsa	kg.	30%	-
0304 49 20	-- Shark	kg.	30%	-
0304 49 30	-- Seer	kg.	30%	-
0304 49 40	-- Tuna	kg.	30%	-
0304 49 90	-- Other	kg.	30%	-
	-- Other; fresh or chilled :			
0304 51 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0304 52 00	-- Salmonidae	kg.	30%	-
0304 53 00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0304 54 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
0304 55 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 59	-- Other :			
0304 59 10	-- Hilsa	kg.	30%	-
0304 59 20	-- Shark	kg.	30%	-
0304 59 30	-- Seer	kg.	30%	-
0304 59 40	-- Tuna	kg.	30%	-
0304 59 90	-- Other	kg.	30%	-
	-- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0304 61 00	Tilapias (<i>Oreochromis spp.</i>)	kg.	30%	-
0304 62 00	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	30%	-
0304 63 00	Nile Perch (<i>Lates niloticus</i>)	kg.	30%	-
0304 69 00	Other	kg.	30%	-
	<i>Frozen fillets of fish of families Bregmacerotidae, Eulichthyidae Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:</i>			
0304 71 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0304 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0304 73 00	Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0304 74 00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	30%	-
0304 75 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0304 79 00	Other	kg.	30%	-
	<i>Frozen fillets of other fish :</i>			
0304 81 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0304 82 00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0304 83 00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg.	30%	-
0304 84 00	Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
0304 85 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 86 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0304 87 00	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg.	30%	-
0304 89	Other:			
0304 89 10	Hilsa	kg.	30%	-
0304 89 20	Shark	kg.	30%	-
0304 89 30	Seer	kg.	30%	-
0304 89 90	Other	kg.	30%	-
	<i>Other, frozen:</i>			
0304 91 00	Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
0304 92 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 93 00	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0304 94 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0304 95 00	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0304 99 00	Other	kg.	30%	-";
(v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:—				
"0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION			
0305 10 00	Flours, meals and pellets of fish fit for human consumption	kg.	30%	-
0305 20 00	Livers and roes of fish, dried, smoked, salted or in brine <i>Fish fillets, dried, salted or in brine, but not smoked:</i>	kg.	30%	-
0305 31 00	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0305 32 00	Fish of the families <i>Bregmacerotidae</i> , <i>Uclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0305 39 00	Other <i>Smoked fish, including fillets, other than edible fish offal:</i>	kg.	30%	-
0305 41 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0305 42 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0305 43 00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0305 44 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0305 49 00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked:	kg.	30%	-
0305 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0305 59	-- Other: 0305 59 10 Mumbai duck	kg.	30%	-
0305 59 20	-- Seer without head	kg.	30%	-
0305 59 30	-- Sprats	kg.	30%	-
0305 59 90	-- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal	kg.	30%	-
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0305 63 00	-- Anchovies (<i>Engraulis spp.</i>)	kg.	30%	-
0305 64 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0305 69	-- Other: 0305 69 10 Mumbai duck	kg.	30%	-
0305 69 20	-- Seer without head	kg.	30%	-
0305 69 30	-- Sprats	kg.	30%	-
0305 69 90	-- Other - Fish fins, heads, tails, maws and other edible fish offal:	kg.	30%	-
0305 71 00	-- Shark fins	kg.	30%	-
0305 72 00	-- Fish heads, tails and maws	kg.	30%	-
0305 79 00	-- Other	kg.	30%	";

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)

(vi) in heading 0306,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE,
FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE;
SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT,
WHETHER OR NOT COOKED BEFORE OR DURING
THE SMOKING PROCESS; CRUSTACEANS, IN SHELL,
COOKED BY STEAMING OR BY BOILING IN WATER,
WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED
OR IN BRINE; FLOURS, MEALS AND PELLETS OF
CRUSTACEANS, FIT FOR HUMAN CONSUMPTION”;

(b) sub-heading 0306 13, tariff items 0306 13 11, 0306 13 19 and 0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0306 15 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	30%	-
0306 16	-- <i>Cold-water shrimps and prawns</i> (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):			
0306 16 10	--- Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 16 90	--- Other	kg.	30%	-
0306 17	-- <i>Other shrimps and prawns</i> :			
	--- <i>Scampi</i> (<i>Macrobrachium spp.</i>):			
0306 17 11	---- Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 17 19	---- Other	kg.	30%	-
0306 17 90	--- Other	kg.	30%	- ”;

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:—

“0306 25 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	30%	-
0306 26 00	-- <i>Cold-water shrimps and prawns</i> (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg.	30%	-
0306 27	-- <i>Other shrimps and prawns</i> :			
0306 27 10	--- Powdered	kg.	30%	-
0306 27 90	--- Other	kg.	30%	- ”;

(vii) in heading 0307,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH,
CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION";				
	(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:—			
	“ <i>Oysters :</i>			
0307 11 00	-- Live, fresh or chilled	kg.	30%	-
0307 19 00	-- Other	kg.	30%	- ”;
(c) for tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:—				
“0307 60 00	- Snails, other than sea snails	kg.	30%	-
	- <i>Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecirtidae, Solenidae, Tridacnidae and Veneridae) :</i>			
0307 71 00	-- Live, fresh or chilled	kg.	30%	-
0307 79 00	-- Other	kg.	30%	-
	- <i>Abalone (Haliotis spp.) :</i>			
0307 81 00	-- Live, fresh or chilled	kg.	30%	-
0307 89 00	-- Other	kg.	30%	-
	- <i>Other, including flours, meals and pellets, fit for human consumption:</i>			
0307 91 00	-- Live, fresh or chilled	kg.	30%	-
0307 99 00	-- Other	kg.	30%	- ”;
(viii) after tariff item 0307 99 00 as so substituted and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be inserted, namely:—				
“0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION			
	<i>Sea cucumbers (Stichopus japonicus, Holothurioidea) :</i>			
0308 11 00	-- Live, fresh or chilled	kg.	30%	-
0308 19 00	-- Other	kg.	30%	-
	<i>Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):</i>			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
0308 21 00	-- Live, fresh or chilled	kg.	30%	-
0308 29 00	-- Other	kg.	30%	-
0308 30	- <i>Jellyfish (Rhopilema spp.):</i>			
0308 30 10	-- Live, fresh or chilled	kg.	30%	-
0308 30 20	-- Dried, salted or frozen	kg.	30%	-
0308 90 00	-- Other	kg.	30%	- ";
(4) in Chapter 4,—				
(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:—				
"0401 40 00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	30%	-
0401 50 00	- Of a fat content, by weight, exceeding 10%	kg.	30%	- ";
(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
"0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED			
	<i>Fertilised eggs for incubation:</i>			
0407 11 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 19	-- <i>Other:</i>			
0407 19 10	-- Of ducks	u	30%	-
0407 19 90	-- Other	u	30%	-
	<i>Other fresh eggs:</i>			
0407 21 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 29 00	-- Other	u	30%	-
0407 90 00	-- Other	u	30%	- ";
(5) in Chapter 6,—				
(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:—				
"0603 15 00	-- Lilies (<i>Lilium spp.</i>)	kg.	60%	- ";
(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto, the following shall be substituted, namely:—				
"0604 20 00	Fresh	kg.	30%	-
0604 90 00	Other	kg.	30%	- ";
(6) in Chapter 7,—				
(i) in heading 0709, for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:—				
	<i>Other:</i>			
0709 91 00	-- Globe artichokes	kg.	30%	20%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0709 92 00	-- Olives	kg.	30%	20%
0709 93 00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg.	30%	20%
0709 99	-- Other:			
0709 99 10	--- Green Pepper	kg.	30%	20%
0709 99 20	--- Mixed vegetables	kg.	30%	20%
0709 99 90	--- Other	kg.	30%	20%" ;

(ii) in heading 0713,—

(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:—

"0713 34 00	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg.	30%	20%
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0713 35 00	-- Cow peas (<i>Vigna unguiculata</i>)	kg.	30%	20%" ;
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(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:—

"0713 60 00	- Pigeon peas (<i>Cajanus cajan</i>)	kg.	30%	20%" ;
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(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely:—

"0713 90 10	--- Split	kg.	30%	20%
0713 90 90	--- Other	kg.	30%	20%" ;

(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:—

"0714 30 00	- Yams (<i>Dioscorea spp.</i>)	kg.	30%	20%
0714 40 00	- Taro (<i>Colocasia spp.</i>)	kg.	30%	20%
0714 50 00	- Yautia (<i>Xanthosoma spp.</i>)	kg.	30%	20%" ;

(7) in Chapter 8,—

(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely:—

"0801 12	-- <i>In the inner shell (endocarp)</i> :			
0801 12 10	--- Fresh	kg.	70%	60%
0801 12 20	--- Dried	kg.	70%	60%
0801 12 90	--- Other	kg.	70%	60%" ;

(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:—

"	<i>Chestnuts (<i>Castanea spp.</i>):</i>			
0802 41 00	-- In shell	kg.	30%	20%
0802 42 00	-- Shelled	kg.	30%	20%
"	<i>Pistachios:</i>			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
0802 51 00	In shell	kg.	30%	20%
0802 52 00	Shelled	kg.	30%	20%
	<i>Macadamia nuts:</i>			
0802 61 00	In shell	kg.	30%	20%
0802 62 00	Shelled	kg.	30%	20%
0802 70 00	Kola nuts (<i>Cola spp.</i>)	kg.	30%	20%
	<i>Areca nuts:</i>			
0802 80 10	Whole	kg.	100%	90%
0802 80 20	Split	kg.	100%	90%
0802 80 30	Ground	kg.	100%	90%
0802 80 90	Other	kg.	100%	90%
0802 90 00	Other	kg.	100%	90%"
(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—				
"0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED			
0803 10	<i>Plantains:</i>			
0803 10 10	Curry plantain	kg.	30%	20%
0803 10 90	Other	kg.	30%	20%
0803 90	<i>Other:</i>			
0803 90 10	Bananas, fresh	kg.	30%	20%
0803 90 90	Other	kg.	30%	20%"
(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:—				
"0808 30 00	Pears	kg.	35%	25%
0808 40 00	Quinces	kg.	35%	25%"
(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:—				
	<i>Cherries:</i>			
0809 21 00	Sour cherries (<i>Prunus cerasus</i>)	kg.	30%	20%
0809 29 00	Other	kg.	30%	20%"
(vi) in heading 0810,—				
	(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0810 30 00	Black, white or red currants and gooseberries	kg.	30%	20%"
	(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0810 70 00	Persimmons	kg.	30%	20%"

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty			
			Standard (4)	Preferential (5)		
(8) in Chapter 9,—						
(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:—						
	“ <i>Fruits of the genus Capsicum or of the genus Pimenta:</i>					
0904 21	— <i>Dried, neither crushed nor ground:</i>					
0904 21 10	— <i>Of genus Capsicum</i>	kg.	70%	-		
0904 21 20	— <i>Of genus Pimenta</i>	kg.	70%	-		
0904 22	— <i>Crushed or ground:</i>	kg.	70%	-		
	— <i>Of genus Capsicum:</i>					
0904 22 11	— <i>Chilly Powder</i>	kg.	70%	-		
0904 22 12	— <i>Chilly seeds</i>	kg.	70%	-		
0904 22 19	— <i>Other</i>	kg.	70%	-		
	— <i>Of genus Pimenta:</i>					
0904 22 21	— <i>Powder</i>	kg.	70%	-		
0904 22 29	— <i>Other</i>	kg.	70%	- ”;		
(ii) for heading 0905, sub-heading 0905 00, tariff items 090500 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:—						
“0905	VANILLA					
0905 10 00	— <i>Neither crushed nor ground</i>	kg.	30%	-		
0905 20 00	— <i>Crushed or ground</i>	kg.	30%	- ”;		
(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:—						
“0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)					
0907 10	— <i>Neither crushed nor ground:</i>					
0907 10 10	— <i>Extracted</i>	kg.	70%	62.5%		
0907 10 20	— <i>Not Extracted (other than stem)</i>	kg.	70%	62.5%		
0907 10 30	— <i>Stem</i>	kg.	70%	62.5%		
0907 10 90	— <i>Other</i>	kg.	70%	62.5%		
0907 20 00	— <i>Crushed or ground</i>	kg.	70%	62.5% ”;		
(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely:—						
	“ <i>Nutmeg :</i>					
0908 11	— <i>Neither crushed nor ground:</i>					
0908 11 10	— <i>In shell</i>	kg.	30%	22.5%		
0908 11 20	— <i>Shelled</i>	kg.	30%	22.5%		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
0908 12 00	Crushed or ground	kg.	30%	22.5%
	<i>Mace:</i>			
0908 21 00	Neither crushed nor ground	kg.	30%	-
0908 22 00	Crushed or ground	kg.	30%	-
	<i>Cardamoms:</i>			
0908 31	<i>Neither crushed nor ground:</i>			
0908 31 10	Large (amomum)	kg.	70%	62.5%
0908 31 20	Small (ellettaria), alleppey green	kg.	70%	62.5%
0908 31 30	Small, coorg green	kg.	70%	62.5%
0908 31 40	Small, bleached, half bleached or bleachable	kg.	70%	62.5%
0908 31 50	Small, mixed	kg.	70%	62.5%
0908 31 90	Other	kg.	70%	62.5%
0908 32	<i>Crushed or ground:</i>			
0908 32 10	Powder	kg.	70%	62.5%
0908 32 20	Small cardamom seeds	kg.	70%	62.5%
0908 32 30	Cardamom husk	kg.	70%	62.5%
0908 32 90	Other	kg.	70%	62.5%";
(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely:—				
	<i>" Seeds of coriander:</i>			
0909 21	<i>Neither crushed nor ground:</i>			
0909 21 10	Of seed quality	kg.	30%	-
0909 21 90	Other	kg.	30%	-
0909 22 00	Crushed or ground	kg.	30%	-
	<i>Seeds of cumin:</i>			
0909 31	<i>Neither crushed nor ground:</i>			
	<i>Cumin, black:</i>			
0909 31 11	Of seed quality	kg.	30%	-
0909 31 19	Other	kg.	30%	-
	<i>Cumin, other than black:</i>			
0909 31 21	Of seed quality	kg.	30%	-
0909 31 29	Other	kg.	30%	-
0909 32 00	Crushed or ground	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
<i>Seeds of anise, badian, caraway or fennel; juniper berries:</i>				
0909 61	<i>Neither crushed nor ground:</i>			
	<i>Seeds of anise:</i>			
0909 61 11	Of seed quality	kg.	30%	-
0909 61 19	Other	kg.	30%	-
	<i>Seeds of badian:</i>			
0909 61 21	Of seed quality	kg.	30%	-
0909 61 29	Other	kg.	30%	-
	<i>Seeds of caraway or fennel:</i>			
0909 61 31	Of seed quality	kg.	30%	-
0909 61 39	Other	kg.	30%	-
	<i>Juniper berries:</i>			
0909 61 41	Of seed quality	kg.	30%	-
0909 61 49	Other	kg.	30%	-
0909 62	<i>Crushed or ground:</i>			
0909 62 10	Anise	kg.	30%	-
0909 62 20	Badian	kg.	30%	-
0909 62 30	Caraway or fennel	kg.	30%	-
0909 62 40	Juniper berries	kg.	30%	-";

(vi) in heading 0910,—

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto, the following shall be substituted, namely:—

"	<i>Ginger:</i>			
0910 11	<i>Neither crushed nor ground:</i>			
0910 11 10	Fresh	kg.	30%	-
0910 11 20	Dried, unbleached	kg.	30%	-
0910 11 30	Dried, bleached	kg.	30%	-
0910 11 90	Other	kg.	30%	-
0910 12	<i>Crushed or ground:</i>			
0910 12 10	Powder	kg.	30%	-
0910 12 90	Other	kg.	30%	-";

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10,—

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely:—

"	<i>Durum wheat :</i>			
1001 11 00	Seed	kg.	100%	-

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
1001 19 00	Other	kg.	100%	-
	<i>Other:</i>			
1001 91 00	Seed	kg.	100%	-
1001 99	<i>Other:</i>			
1001 99 10	Wheat	kg.	100%	-
1001 99 20	Meslin	kg.	100%	-";

(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely:—

"1002	RYE			
1002 10 00	Seed	kg.	free	-
1002 90 00	Other	kg.	free	-";

(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely:—

"1003	BARLEY			
1003 10 00	Seed	kg.	free	-
1003 90 00	Other	kg.	free	-";

(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely:—

"1004	OATS			
1004 10 00	Seed	kg.	free	-
1004 90 00	Other	kg.	free	-";

(v) for heading 1007, sub-heading 1007 00, tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely:—

"1007	GRAIN SORGHUM			
1007 10 00	Seed	kg.	80%	-
1007 90 00	Other	kg.	80%	-";

(vi) in heading 1008,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

"BUCKWHEAT, MILLET AND CANARY SEEDS;
OTHER CEREALS";

(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely:—

"— Millet:

1008 21	— Seed:			
1008 21 10	— Jawar	kg.	70%	-
1008 21 20	— Bajra	kg.	70%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
10082130	---	Ragi	kg.	70%
100829	--	<i>Other:</i>		-
10082910	---	Jawar	kg.	70%
10082920	---	Bajra	kg.	70%
10082930	---	Ragi	kg.	70% - ";
		(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely:—		
"100830	-	<i>Canary seeds:</i> ";		
		(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely:—		
"10084000	-	Fonio (<i>Digitaria spp.</i>)	kg.	free -
10085000	-	Quinoa (<i>Chenopodium quinoa</i>)	kg.	free -
10086000	-	Triticale	kg.	free - ";
		(10) in Chapter 11, in heading 1102,—		
		(i) tariff item 1102 10 00 and the entries relating thereto shall be omitted;		
		(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—		
"110290	-	<i>Other:</i>		
11029010	---	Rye flour	kg.	30% -
11029090	---	Other	kg.	30% - ";
		(11) in Chapter 12,—		
		(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
"1201		SOYA BEANS, WHETHER OR NOT BROKEN		
12011000	-	Seed	kg.	30% 20%
12019000	-	Other	kg.	30% 20%" ;
		(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely:—		
"120230	-	<i>Seed:</i>		
12023010	---	H. P. S.	kg.	30% 20%
12023090	---	Other	kg.	30% 20%
		<i>Other:</i>		
120241	--	<i>In shell:</i>		
12024110	---	H.P.S.	kg.	30% 20%
12024190	---	Other	kg.	30% 20%
120242	--	<i>Shelled, whether or not broken:</i>		
12024210	---	Kernels, H.P.S.	kg.	30% 20%

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
1202 42 20	--- Kernels, other.	kg.	30%	20%
1202 42 90	--- Other	kg.	30%	20% ";
<i>(iii) in heading 1207, for sub-heading 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and the entries relating thereto, the following shall be substituted, namely:—</i>				
"1207 10	<i>Palm nuts and kernels:</i>			
1207 10 10	--- Palm nuts	kg.	30%	20%
1207 10 90	--- Palm kernels	kg.	30%	20%
	<i>Cotton seeds:</i>			
1207 21 00	--- Seed	kg.	30%	20%
1207 29 00	--- Other	kg.	30%	20%
1207 30	<i>Castor oil seeds:</i>			
1207 30 10	--- Of seed quality	kg.	30%	20%
1207 30 90	--- Other	kg.	30%	20%
1207 40	<i>Sesamum seeds:</i>			
1207 40 10	--- Of seed quality	kg.	30%	20%
1207 40 90	--- Other	kg.	30%	20%
1207 50	<i>Mustard seeds:</i>			
1207 50 10	--- Of seed quality	kg.	30%	20%
1207 50 90	--- Other	kg.	30%	20%
1207 60	<i>Safflower (<i>Carthamus tinctorius</i>) seeds:</i>			
1207 60 10	--- Of seed quality	kg.	30%	20%
1207 60 90	--- Other	kg.	30%	20%
1207 70	<i>Melon seeds:</i>			
1207 70 10	--- Of seed quality	kg.	30%	20%
1207 70 90	--- Other	kg.	30%	20% ";
<i>(iv) in heading 1209, for tariff items 1209 10 00 to 1209 25 00 and the entries relating thereto, the following shall be substituted, namely:—</i>				
"1209 10 00	--- Sugar beet seeds	kg.	30%	-
	<i>Seeds of forage plants :</i>			
1209 21 00	--- Lucerne (alfalfa) seeds	kg.	30%	-
1209 22 00	--- Clover (<i>Trifolium spp.</i>) seeds	kg.	30%	-
1209 23 00	--- Fescue seeds	kg.	30%	-
1209 24 00	--- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg.	30%	-
1209 25 00	--- Rye grass (<i>Lolium multiflorum Lam.</i> , <i>Lolium perenne L.</i>) seeds	kg.	30%	- ";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(v) in heading 1212,—

(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely:—

“	<i>Seaweeds and other algae:</i>			
121221	<i>Fit for human consumption:</i>			
12122110	Seaweeds	kg.	30%	-
12122190	Other algae	kg.	30%	-
121229	<i>Other:</i>			
12122910	Seaweeds	kg.	30%	-
12122990	Other algae	kg.	30%	- ”;

(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely:—

“1212 92 00	Locust beans (carob)	kg.	30%	-
1212 93 00	Sugar cane	kg.	30%	-
1212 94 00	Chicory roots	kg.	30%	- ”;

(12) in Chapter 15,—

(i) for tariff item 1501 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—

“1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503			
1501 10 00	Lard	kg.	30%	-
1501 20 00	Other pig fat	kg.	30%	-
1501 90 00	Other	kg.	30%	- ”;

(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503			
1502 10	<i>Tallow:</i>			
1502 10 10	Mutton tallow	kg.	15%	-
1502 10 90	Other	kg.	15%	-
1502 90	<i>Other:</i>			
1502 90 10	Unrendered fats	kg.	15%	-
1502 90 20	Rendered fats or solvent extraction fats	kg.	15%	-
1502 90 90	Other	kg.	15%	- ”;

(13) in Chapter 16,—

(i) in Sub-heading Note 2, for the words “fish and crustaceans”, the words “fish, crustaceans, molluscs and other aquatic invertebrates” shall be substituted;

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty			
			Standard (4)	Preferential (5)		
<i>(ii) in heading 1604,—</i>						
<i>(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely:—</i>						
“1604 17 00	— Eels	kg.	30%	”;		
<i>(b) for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely:—</i>						
“ <i>Caviar and caviar substitutes :</i>						
1604 31 00	— Caviar	kg.	30%	”;		
1604 32 00	— Caviar substitutes	kg.	30%	”;		
<i>(iii) in heading 1605,—</i>						
<i>(a) for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted,namely:—</i>						
“ <i>Shrimps and prawns:</i>						
1605 21 00	— Not in airtight container	kg.	30%	”;		
1605 29 00	— Other	kg.	30%	”;		
<i>(b) for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely:—</i>						
“ <i>Molluscs:</i>						
1605 51 00	— Oysters	kg.	30%	”;		
1605 52 00	— Scallops, including queen scallops	kg.	30%	”;		
1605 53 00	— Mussels	kg.	30%	”;		
1605 54 00	— Cuttle fish and squid	kg.	30%	”;		
1605 55 00	— Octopus	kg.	30%	”;		
1605 56 00	— Clams, cockles and arkshells	kg.	30%	”;		
1605 57 00	— Abalone	kg.	30%	”;		
1605 58 00	— Snails, other than sea snails	kg.	30%	”;		
1605 59 00	— Other	kg.	30%	”;		
“ <i>Other aquatic invertebrates:</i>						
1605 61 00	— Sea cucumbers	kg.	30%	”;		
1605 62 00	— Sea urchins	kg.	30%	”;		
1605 63 00	— Jellyfish	kg.	30%	”;		
1605 69 00	— Other	kg.	30%	”;		
<i>(14) in Chapter 17,—</i>						
<i>(i) for the Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—</i>						
‘Sub-heading Notes:						
1. For the purposes of sub-headings 1701 12, 1701 13 and 1701 14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.						

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
<p>2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 degree or more but less than 93 degree. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugarcane;—</p>				
<p>(ii) for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely:—</p>				
"1701 12 00	-- Beet sugar	kg.	100%	-
1701 13	-- <i>Cane sugar specified in Sub-heading Note 2 to this Chapter:</i>			
1701 13 10	-- Cane jaggery	kg.	100%	-
1701 13 20	-- Khandsari sugar	kg.	100%	-
1701 13 90	-- Other	kg.	100%	-
1701 14	-- <i>Other cane sugar:</i>			
1701 14 10	-- Cane jaggery	kg.	100%	-
1701 14 20	-- Khandsari sugar	kg.	100%	-
1701 14 90	-- Other	kg.	100%	-";
<p>(15) in Chapter 20,—</p>				
<p>(i) in heading 2003,—</p>				
<p>(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;</p>				
<p>(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</p>				
"2003 90	-- <i>Other:</i>			
2003 90 10	-- Truffles	kg.	30%	-
2003 90 90	-- Other	kg.	30%	-";
<p>(ii) in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely:—</p>				
"2008 93 00	-- Cranberries (<i>Vaccinium macrocarpon, Vaccinium oxycoccus, Vaccinium vitis-idaea</i>)	kg.	30%	-
2008 97 00	-- Mixtures	kg.	30%	-";
<p>(iii) in heading 2009, for sub-heading 2009 80, for tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted, namely:—</p>				
<p>"-- <i>Juice of any other single fruit or vegetable:</i></p>				
2009 81 00	-- Cranberry (<i>Vaccinium macrocarpon, Vaccinium Oxycoccus</i>) juice	kg.	30%	-
2009 89	-- <i>Other:</i>			
2009 89 10	-- Mango juice	kg.	30%	-
2009 89 90	-- Other	kg.	30%	-";

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)

(16) in Chapter 21, in Note 3, for the words "vegetables or fruit," the words "vegetables, fruit or nuts," shall be substituted;

(17) in Chapter 24,—

(i) after Note, the following Sub-heading Note shall be inserted, namely:—

'SUB-HEADING NOTE'

For the purposes of sub-heading 2403 11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.;

(ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely:—

"*Smoking tobacco, whether or not containing tobacco substitutes in any proportion:*

2403 11	—	<i>Water pipe tobacco specified in Sub-heading Note to this Chapter:</i>		
2403 11 10	---	Hookah or gudaku tobacco	kg.	30%
2403 11 90	---	Other	kg.	30%
2403 19	—	<i>Other:</i>		
2403 19 10	---	Smoking mixtures for pipes and cigarettes	kg.	30%
	---	<i>Biris:</i>		
2403 19 21	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	30%
2403 19 29	-----	Other	Tu	30%
2403 19 90	---	Other	kg.	30% ";

(18) in Chapter 25, for heading 2528, tariff item 2528 10 00, sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H ₃ BO ₃ , CALCULATED ON THE DRY WEIGHT			
2528 00	<i>Natural borates and concentrates thereof (Whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃, calculated on the dry weight:</i>			
2528 00 10	—	Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	10%
2528 00 20	---	Natural boric acid containing not more than 85% of H ₃ BO ₃ (calculated on the dry weight)	kg.	10%
2528 00 30	---	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	10%
2528 00 90	---	Other	kg.	10% ";

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)

(19) in Chapter 27,—

(i) in Sub-heading Note 4, for the figures "2710 11", the figures "2710 12" shall be substituted;

(ii) after Sub-heading Note 4, the following Sub-heading Note shall be inserted, namely:—

'5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.';

(iii) in Supplementary Note, in clause (a), for the figures and word "2710 11 11, 2710 11 12 and 2710 11 13", the figures and word "2710 12 11, 2710 12 12 and 2710 12 13" shall be substituted;

(iv) in heading 2710,—

(a) in the portion occurring immediately after the heading 2710, in the entry in column (2), for the words "other than waste oil:", the words "other than those containing biodiesel and other than waste oils:" shall be substituted;

(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely:—

"2710 12 --- *Light oils and preparations:*

 --- *Motor spirit:*

2710 12 11 ---- Special boiling point spirits (other than benzene, toluol) kg. 10%
with nominal boiling point range 55–115°C

2710 12 12 ---- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range kg. 10%
63–70°C

2710 12 13 ---- Other special boiling point spirits (other than benzene, benzol, toluene and toluol) kg. 10%

2710 12 19 ---- Other kg. 10%

2710 12 20 --- Natural gasoline liquid (NGL) kg. 10%

2710 12 90 --- Other kg. 10%" ;

(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely:—

"2710 20 00 - Petroleum oils and oils obtained from bituminous minerals kg. 10%" ;
(other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils

(20) in Chapter 28,—

(i) after Note 8, the following Sub-heading Note shall be inserted, namely:—

'SUB-HEADING NOTE'

For the purposes of sub-heading 2852 10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.';

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty Standard Preferential (4) (5)	
			Standard (4)	Preferential (5)
(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—				
"2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS			
2852 10 00	Chemically defined	kg.	10%	-
2852 90 00	Other	kg.	10%	";
(2) in Chapter 29,—				
(i) in Note 2,—				
(a) after clause (d), the following clause shall be inserted, namely:—				
“(e) Immunological products of heading 3002;”;				
(b) the existing clauses (e), (f), (g), (h), (ij) and (k) shall be re-lettered as clauses (f), (g), (h), (ij), (k) and (l) respectively;				
(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely:—				
"2903 71 00	Chlorodifluoromethane	kg.	10%	-
2903 72 00	Dichlorotrifluoroethanes	kg.	10%	-
2903 73 00	Dichlorofluoroethanes	kg.	10%	-
2903 74 00	Chlorodifluoroethanes	kg.	10%	-
2903 75 00	Dichloropentafluoropropanes	kg.	10%	-
2903 76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:			
2903 76 10	Bromochlorodifluoromethane	kg.	10%	-
2903 76 20	Bromotrifluoromethane	kg.	10%	-
2903 76 30	Dibromotetrafluoroethanes	kg.	10%	-
2903 77	Other, perhalogenated only with fluorine and chlorine			
	Chlorofluoromethanes:			
2903 77 11	Chlorotrifluoromethane	kg.	10%	-
2903 77 12	Dichlorodifluoromethane	kg.	10%	-
2903 77 13	Trichlorofluoromethane	kg.	10%	-
	Chlorofluoroethanes:			
2903 77 21	Chorpentafluoroethane	kg.	10%	-
2903 77 22	1,2-Dichlorotetrafluoroethane	kg.	10%	-
2903 77 23	Trichlorotrifluoroethane	kg.	10%	-
2903 77 24	Tetrachlorodifluoroethane	kg.	10%	-
2903 77 25	Pentachlorofluoroethane	kg.	10%	-

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
	<i>Chlorofluoropropanes:</i>			
2903 77 31	Chloroheptafluoropropane	kg.	10%	-
2903 77 32	Dichlorohexafluoropropane	kg.	10%	-
2903 77 33	Trichloropentafluoropropane	kg.	10%	-
2903 77 34	Tetrachlorotetrafluoropropane	kg.	10%	-
2903 77 35	Pentachlorotrifluoropropane	kg.	10%	-
2903 77 36	Hexachlorodifluoropropane	kg.	10%	-
2903 77 37	Heptachlorofluoropropane	kg.	10%	-
2903 77 90	Other derivatives, perhalogenated only with fluorine and chlorine	kg.	10%	-
2903 78 00	Other perhalogenated derivatives	kg.	10%	-
2903 79 00	Other	kg.	10%	-
	<i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:</i>			
2903 81 00	1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN)	kg.	10%	-
2903 82 00	Aldrin (ISO), chlordane (ISO)	kg.	10%	-
2903 89 00	Other	kg.	10%	-
	<i>Halogenated derivatives of aromatic hydrocarbons:</i>			
2903 91	<i>Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:</i>			
2903 91 10	Chlorobenzene (monochloro)	kg.	10%	-
2903 91 20	o - dichlorobenzene (Orthodichlorobenzene)	kg.	10%	-
2903 91 30	p - dichlorobenzene (Paradichlorobenzene)	kg.	10%	-
2903 92	<i>Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>			
2903 92 10	Hexachlorobenzene (ISO)	kg.	10%	-
	<i>DDT (ISO) [(clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>			
2903 92 21	DDT Technical 75 Wdp	kg.	10%	-
2903 92 29	Other	kg.	10%	-
2903 99	<i>Other:</i>			
2903 99 10	Chlorofluorobenzene	kg.	10%	-
2903 99 20	Benzalchloride (Benzyl dichloride)	kg.	10%	-
2903 99 30	Benzotrichloride	kg.	10%	-
2903 99 40	Benzylchloride	kg.	10%	-

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
2903 99 50	Parachlorotoluene (4-chloromethyl benzene)	kg.	10%	-
2903 99 60	Naphthalene, chlorinated	kg.	10%	-
2903 99 70	Chlorofluoro aniline	kg.	10%	-
2903 99 90	Other	kg.	10%	-";
(iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely:—				
"2908 92 00	4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts	kg.	10%	-";
(iv) in heading 2912,—				
(a) for tariff items 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely:—				
" Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :";				
2912 41 00	Vanillin (4-hydroxy-3methoxy benzaldehyde)	kg.	10%	-";
(b) for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely:—				
"--- Other:				
2912 49 91	Aldehyde-alcohols	kg.	10%	-
2912 49 99	Other	kg.	10%	-";
(v) in heading 2914,—				
(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;				
(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:—				
"--- Camphor:				
2914 29 21	Natural	kg.	10%	-
2914 29 22	Synthetic	kg.	10%	-";
(vi) in heading 2916,—				
(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely:—				
"2916 16 00	Binapacryl (ISO)	kg.	10%	-";
(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;				
(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
"2931	OTHER ORGANO-INORGANIC COMPOUNDS			
2931 10	Tetramethyl lead and tetraethyl lead:			
2931 10 10	Tetramethyl lead	kg.	10%	-
2931 10 20	Tetraethyl lead	kg.	10%	-
2931 20 00	Tributyltin compounds	kg.	10%	-
2931 90	Other:			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty Standard Preferential	
			(4)	(5)
2931 90 10	---	kg.	10%	-
2931 90 90	---	kg.	10%	- ";
(viii) in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted; namely:—				
"2932 19 90	---	kg.	10%	-
2932 20	<i>Lactones :</i>			
2932 20 10	---	kg.	10%	-
2932 20 20	---	kg.	10%	-
2932 20 90	---	kg.	10%	- ";
(ix) in heading 2937, for tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely:—				
"2937 29 00	---	kg.	10%	10%
2937 50 00	Prostaglandins, thromboxanes, leukotrienes, their derivatives and structural analogues	kg.	10%	10%
2937 90	<i>Other:</i>			
	<i>Catecholamine hormones, their derivatives and structural analogues:</i>			
2937 90 11	Epinethrine	kg.	10%	10%
2937 90 19	Other	kg.	10%	10%
2937 90 20	Amino-acid derivatives	kg.	10%	10%
2937 90 90	Other	kg.	10%	10% ";
(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:—				
"2939 44 00.	Norephedrine and its salts	kg.	10%	- ";
(22) in Chapter 30,—				
(i) in Note 1,—				
(A) after clause (a), the following clause shall be inserted, namely:—				
"(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);";				
(B) existing clauses (b), (c), (d), (e), (f) and (g) shall be re-lettered as clauses (c), (d), (e), (f), (g) and (h) respectively;				
(ii) for Note 2, the following Note shall be substituted, namely:—				
'2. For the purposes of heading 3002, the expression "immunological products" applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).';				

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
(iii) in heading 3002,—				
	(a) for the entry in column (2), the following entry shall be substituted, namely:—			
	“HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS”;			
	(b) for sub-heading 3002 10, the following shall be substituted, namely:—			
“3002 10	<i>Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes”;</i>			
(23) in Chapter 37, in heading 3702,—				
	(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3702 52	---	<i>Of a width not exceeding 16 mm :</i>		
3702 52 10	---	Finished rolls of cinematographic positive	m	10%
3702 52 20	---	Other cinematographic film	m	10%
3702 52 90	---	Other	m	10% ”;
	(ii) for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3702 96	--	<i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i>		
	---	<i>Cinematographic film:</i>		
3702 96 11	----	Not exceeding 16 mm	m	10%
3702 96 19	----	Other	m	10% ”
3702 97	--	<i>Of a width not exceeding 35 mm and of a length exceeding 30 m :</i>		
	---	<i>Cinematographic film:</i>		
3702 97 11	----	Not exceeding 16 mm	m	10%
3702 97 19	----	Other	m	10% ”
3702 98	--	<i>Of a width exceeding 35 mm:</i>		
3702 98 10	--	Cinematographic film	m	10%
3702 98 90	--	Other	m	10% ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(24) in Chapter 38,—

(i) in Note 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and”;

(ii) after Note 6, the following Note shall be inserted, namely:—

‘7. For the purposes of heading 3826, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.’;

(iii) for Sub-heading Note 1, the following Sub-heading Note shall be substituted, namely:—

“1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-o-cresol [DNOC (ISO) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH) (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).”;

(iv) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely:—

“3826 00 00 BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING kg. 10% - ”;
 OR CONTAINING LESS THAN 70 % BY WEIGHT OF
 PETROLEUM OILS AND OILS OBTAINED FROM
 BITUMINOUS MINERALS

(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely:—

“4101 20 Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved.”;

(26) in Chapter 42,—

(i) for Note 1, the following Notes shall be substituted, namely:—

‘1. For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

(c) made up articles of netting (5608);

(d) articles of Chapter 64;

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
	(e) headgear or parts thereof of Chapter 65;			
	(f) whips, rigid-crops or articles of heading 6602;			
	(g) cuff-links, bracelets or other imitation jewellery (heading 7117);			
	(h) fittings or trimmings for harness, such as stirrups, bits, horse, brassess and buckles, separately presented (generally Section XV);			
	(ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);			
	(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);			
	(l) articles of Chapter 95 (for example, toys, games, sports requisites); or			
	(m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.;"			
	(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 respectively, and in Note 3 as so re-numbered, in clause (A), for the word and figure "Note 1", the word and figure "Note 2" shall be substituted;			
	(iii) in heading 4202,—			
	(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 11	— <i>With outer surface of leather or of composition leather:;</i>			
	(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 21	— <i>With outer surface of leather or of composition leather:;</i>			
	(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 31	— <i>With outer surface of leather or of composition leather:;</i>			
	(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 91 00	— <i>With outer surface of leather or of composition leather u. 10% - ;</i>			
	(27) in Chapter 44,—			
	(i) for the words "sub-heading Note" the words "sub-heading Notes" shall be substituted;			
	(ii) for Sub-heading Note, the following sub-heading Notes shall be substituted, namely:—			
	1. For the purposes of sub-heading 4401 31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.			
	2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression "tropical wood" means one of the following types of wood:			
	Abura, acajou, d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jabody, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merbau, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarello, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.;"			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
<i>(iii) in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely:—</i>				
	<i>" Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :</i>			
4401 31 00	Wood pellets	mt	5%	-
4401 39 00	Other	mt	5%	- ";
<i>(28) In Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely:—</i>				
"4706 93 00	Obtained by a combination of mechanical and chemical processes	kg.	5%	- ";
<i>(29) in Chapter 48,—</i>				
<i>(i) in Note 2,—</i>				
<i>(a) in clause (o), the word "or" occurring at the end shall be omitted:</i>				
<i>(b) for clause (p), the following clauses shall be substituted, namely:—</i>				
<i> "(p) articles of Chapter 95 [for example, toys, games, sports requisites]; or</i>				
<i> "(q) articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].";</i>				
<i>(ii) in Sub-heading Notes 3 and 4, for the words "obtained by a semi-chemical pulping process" and "obtained by semi-chemical process" where they occur, the words "obtained by a combination of mechanical and chemical pulping processes," shall be substituted;</i>				
<i>(iii) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely:—</i>				
"4808 40	<i>Kraft paper, creped or crinkled, whether or not embossed or Perforated:</i>			
4808 40 10	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	-
4808 40 90	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	- ";
<i>(iv) in heading 4811,—</i>				
<i>(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely:—</i>				
"4811 51	<i>Bleached weighing more than 150 g/m²:</i>			
4811 51 10	Aseptic packaging paper	kg.	10%	-
4811 51 90	Other	kg.	10%	-
4811 59	<i>Other:</i>			
4811 59 10	Aseptic packaging paper	kg.	10%	-
4811 59 90	Other	kg.	10%	- ";

Tariff Item	Description of goods	Unit	Rate of duty	
(1)	(2)	(3)	Standard	Preferential
	(b) in heading 4811, the tariff item 4811 90 92 and the entries relating thereto shall be omitted;			
	(v) in heading 4814, tariff items 4814 10 00 and entries relating thereto shall be omitted;			
	(vi) in heading 4818,—			
	(a) in the entry in column (2), the words "NAPKINS FOR BABIES, TAMPONS" shall be omitted;			
	(b) Sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;			
(30)	in Section XI,—			
	(i) in Note 1, for clause (u), the following clause shall be substituted, namely:—			
	"(u) articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or";			
	(ii) in Note 7,—			
	(A) after clause (b), the following clause shall be inserted, namely:—			
	"(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means";			
	(B) the existing clauses (c), (d), (e) and (f) shall be re-lettered as clauses (d), (e), (f) and (g) respectively;			
(31)	in Chapter 56,—			
	(i) in Note 1,—			
	(a) in clause (d), the word "or" occurring at the end shall be omitted;			
	(b) after clause (e), the following clause shall be inserted, namely:—			
	"(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.";			
	(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;			
(32)	in Chapter 58, in heading 5801,—			
	(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;			
	(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely:—			
"580127	-- Warp pile fabrics :			
58012710	--- Warp pile fabrics, 'epingle' (uncut)	m ²	10% or Rs. 135 Per Sq. metre whichever is higher	
58012720	--- Warp pile fabrics,cut	m ²	10% or Rs. 120 Per Sq. metre whichever is higher	

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
5801 27 90	Other	m ²	10% or Rs.135 - " ; Per Sq. metre whichever is higher	
(iii) sub-heading 5801 34, the tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;				
(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:—				
“5801 37	-- Warp pile fabrics:			
	--- Warp pile fabrics, ‘epingle’ (uncut):			
5801 37 11	Velvet	m ²	10% or Rs.140 Per Sq. metre whichever is higher	
5801 37 19	Other	m ²	10% or Rs.140 Per Sq. metre whichever is higher	
5801 37 20	Warp pile fabrics, cut	m ²	10% or Rs. 68 Per Sq. metre whichever is higher	
5801 37 90	Other	m ²	10% or Rs.140 - " ; Per Sq. metre whichever is higher	
(33) in Chapter 61, in Note 6, in clause (a), the words “it also covers babies’ napkins;” occurring at the end shall be omitted;				
(34) in Chapter 62,—				
(i) in Note 4, in clause (a), the words “it also covers babies’ napkins;” occurring at the end shall be omitted;				
(ii) in heading 6211,—				
(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;				
(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely:—				
“6211 49	-- Of other textile materials:	u	10%	
6211 49 10	Of wool or fine animal hair	u	10%	
6211 49 90	Other	u	10% - " ;	

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
(35) in Chapter 63, in heading 6306, for tariff item 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely:—				
“6306 40 00	Pneumatic mattresses	u	10%	-
6306 90	Other:			
6306 90 10	--- Of cotton	kg.	10%	-
6306 90 90	--- Of other textile materials	kg.	10%	”;
(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 91 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely:—				
“6406 20 00	Outer soles and heels, of rubber or plastics	kg.	10%	-
6406 90	Other:			
6406 90 10	--- Of wood	kg.	10%	-
6406 90 20	--- Leather parts other than soles and prepared uppers	kg.	10%	-
6406 90 30	--- Leather soles	kg.	10%	-
6406 90 40	--- Gaiters, leggings and similar articles	kg.	10%	-
6406 90 50	--- Parts of gaiters, leggings and similar articles	kg.	10%	-
6406 90 90	--- Other	kg.	10%	”;
(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—				
“6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED			
6505 00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:			
6505 00 10	--- Hair nets	kg.	10%	-
6505 00 90	--- Other	kg.	10%	”;
(38) in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
“6811 89	--- Other articles:			
6811 89 10	--- Tubes, pipes and tube or pipe fittings	kg.	10%	-
6811 89 90	--- Other	kg.	10%	”;
(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
“7319 40	Safety pins and other pins:			
7319 40 10	--- Safety pins	kg.	10%	-
7319 40 90	--- Other pins	kg.	10%	”;

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty Standard Preferential			
			(4)	(5)		
(40) in Chapter 74,—						
(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely:—						
“7404 00 23	— Nickel silver scrap namely the following: mixed new nickel silver clippings covered by ISRI code word ‘Maize’; new nickel silver clippings covered by ISRI code word ‘Major’; new segregated nickel silver clippings covered by ISRI code word ‘Malar’; old nickel silver clippings covered by ISRI code word ‘Malic’; nickel silver castings covered by ISRI code word ‘Naggy’; nickel silver turnings covered by ISRI code word ‘Niece’	kg.	5%	— ”;		
(ii) in heading 7418,—						
(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words “- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.</i> ” shall be omitted;						
(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 19 10 to 7418 19 90 and the entries relating thereto, the following shall be substituted, namely:—						
“7418 10	<i>Table, kitchen or other household articles and parts thereof; Pot scourers and scouring or polishing pads, gloves and the like:</i>					
7418 10 10	Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	— ”;		
	<i>Utensils:</i>					
7418 10 21	Of Brass	kg.	10%	— ”;		
7418 10 22	Of Copper	kg.	10%	— ”;		
7418 10 23	Of other copper alloys	kg.	10%	— ”;		
7418 10 24	E.P.N.S. Ware	kg.	10%	— ”;		
	<i>Other:</i>					
7418 10 31	Of E.P.N.S	kg.	10%	— ”;		
7418 10 39	Other	kg.	10%	— ”;		
7418 10 90	Parts	kg.	10%	— ”;		
(41) in Chapter 75, in heading 7503, for the tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely:—						
“7503 00 10	Nickel scrap, namely the following: New nickel scrap covered by ISRI code word ‘Aroma’; old nickel scrap covered by ISRI code word ‘Burly’; new cupro nickel clips and solids covered by ISRI code word ‘Dandy’; cupro nickel solids covered by ISRI code word ‘Daunt’; soldered cupro-nickel solids covered by ISRI code word ‘Delta’; cupro nickel spinnings, turnings, borings covered by ISRI code word ‘Decoy’; miscellaneous nickel copper	kg.	5%	— ”;		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
	and nickel copper iron covered by ISRI code word 'Depth'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures			
(42) in Chapter 76, in heading 7615,—				
(i) in the portion occurring immediately after the heading 7615, in the entry in column (2), for words “- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like;</i> ” shall be omitted;				
(ii) for tariff item 7615 11 00, sub-heading 7615 19, tariff items 7615 19 10 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely:—				
“7615 10	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>			
	<i>Pressure cookers, solar collectors:</i>			
7615 10 11	Pressure cookers	kg.	10%	
7615 10 12	Solar collectors	kg.	10%	
	<i>Utensils:</i>			
7615 10 21	Non-stick	kg.	10%	
7615 10 29	Other	kg.	10%	
7615 10 30	Other table, kitchen or household articles	kg.	10%	
7615 10 40	Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	
7615 10 90	Parts	kg.	10%	”;
(43) in Chapter 82,—				
(i) in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;				
(ii) in heading 8205,—				
(a) after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely:—				
“8205 59 40	Forks other than those of headings 8201 and 8215	kg.	10%	”;
(b) for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely:—				
“8205 90	<i>Other, including sets of articles of two or more sub-headings of this heading:</i>			
8205 90 10	Anvils and portable forges	kg.	10%	
8205 90 20	Grinding wheels with frame, hand or pedal-operated	kg.	10%	

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
8205 90 30	--- Sets of articles of two or more of the foregoing sub-headings kg.		10%	-
8205 90 90	--- Other	kg.	10%	- ";
(44) in Section XVI, in Note 1, in clause (a), for the brackets, word and figures "(heading 4010); the brackets, word and figures "(heading 4010)," shall be substituted;				
(45) in Chapter 84,—				
(i) in Note 2, for the words, figures and brackets "Heading 8424 does not cover Ink-jet printing machines (heading 8443).", the following shall be substituted, namely:—				
"Heading 8424 does not cover : (a) Ink-jet printing machines (heading 8443); or (b) Water-jet cutting machines (heading 8456).";				
(ii) in Note 9, in clause (C), in sub-clause (ii), the word "and" shall be omitted;				
(iii) in heading 8425, in the entry in column (2), for the words "- Other winches; capstans", occurring after the tariff item 8425 19 20, the words "- Winches; capstans" shall be substituted;				
(iv) in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely:—				
"8452 90	<i>Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:</i>			
---	<i>Furniture, bases and covers for sewing machines and parts thereof:</i>			
8452 90 11	---- Furniture, bases and covers	kg.	7.5%	-
8452 90 19	---- Parts of furniture, bases and covers of sewing machines	kg.	7.5%	-

	<i>Other parts of sewing machines:</i>			
8452 90 91	---- Of household sewing machines	kg.	10%	-
8452 90 99	---- Other	kg.	7.5%	- ";
(v) in heading 8456, in the entry in column (2), for the words "OR PLASMA ARC PROCESSES", the words "OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES" shall be substituted;				
(vi) in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely:—				
"Passenger boarding bridges :				
8479 71 00	-- Of a kind used in airports	u	7.5%	-
8479 79 00	-- Other	u	7.5%	- ";
(46) in Chapter 85,—				
(i) in Note 1, in clause (d), for the words, brackets and figures "purposes (Chapter 90)", the words, brackets and figures "sciences (heading 9018); shall be substituted;				
(ii) in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely:—				
"8507 50 00	Nickel-metal hydride	u	10%	-
8507 60 00	Lithium-ion	u	10%	- ";

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(iii) in heading 8522, in the entry in column (2), for the figures and word "8519 TO 8521", the figures and word "8519 OR 8521" shall be substituted;				
(iv) in heading 8523, for sub-heading 8523 40, tariff item 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely:—				
“Optical media:				
8523 41	— Unrecorded:			
8523 41 10	— Compact disc (Audio/video)	u	10%	-
8523 41 20	— Blank master discs (that is, substrate) for producing stamper for compact disc	u	10%	-
8523 41 30	— Matrices for production of records; prepared record blank	u	10%	-
8523 41 40	— Cartridge tape	u	10%	-
8523 41 50	— 1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 41 60	— DVD	u	10%	-
8523 41 90	— Other	u	10%	-
8523 49	— Other:			
8523 49 10	— Compact disc (Audio)	u	10%	-
8523 49 20	— Compact disc (video)	u	10%	-
8523 49 30	— Stamper for CD audio, CD video and CD-ROM	u	10%	-
8523 49 40	— DVD	u	10%	-
8523 49 50	— Matrices for production of records; prepared record blank	u	10%	-
8523 49 60	— Cartridge tape	u	10%	-
8523 49 70	— 1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 49 90	— Other	u	10%	- ”;
(v) in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following sub-heading shall be substituted, namely:—				
“8528 73	— Other, Monochrome:”;			
(vi) in heading 8540,—				
(a) for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
“8540 12 00	— Monochrome	u	10%	- ”;
(b) for tariff items 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely:—				
“8540 40	— Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:			
8540 40 10	— Data or graphic display tubes, monochrome	u	10%	-
8540 40 20	— Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	free	- ”;

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty			
			Standard (4)	Preferential (5)		
<i>(c) tariff item 8540 72 00 and the entries relating thereto shall be omitted;</i>						
<i>(47) in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</i>						
"8714 10	<i>Of motorcycles (including mopeds):</i>					
8714 10 10	Saddles	kg.	10%	"		
8714 10 90	Other	kg.	10%	"		
<i>(48) in Chapter 90,—</i>						
<i>(i) in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</i>						
"9007 10	<i>Cameras:</i>					
9007 10 10	For film of less than 16 mm width or for double - 8 mm film	u	10%	"		
9007 10 90	Other	u	10%	"		
<i>(ii) in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</i>						
"9008 50	<i>Projectors, enlargers and reducers:</i>					
9008 50 10	Slide projectors	u	10%	"		
9008 50 20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	10%	"		
9008 50 30	Other image projectors	u	10%	"		
9008 50 40	Photographic (other than Cinematographic) enlargers and reducers	u	10%	"		
<i>(49) In Chapter 91,—</i>						
<i>(i) in heading 9109,—</i>						
<i>(a) in the portion occurring immediately after the heading 9109, in the entry in column (2), the words "Electrically operated" shall be omitted;</i>						
<i>(b) for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—</i>						
"9109 10	<i>Electrically operated:</i>					
9109 10 10	Of alarm clocks	u	10%	"		
9109 10 90	Other	u	10%	"		
<i>(ii) in heading 9114,—</i>						
<i>(a) tariff item 9114 20 00 and the entries relating thereto shall be omitted;</i>						
<i>(b) for sub-heading 9114 90; tariff items 9114 90 10 and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:—</i>						
"9114 90	<i>Other:</i>					
9114 90 30	Jewels	kg.	10%	"		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty Standard Preferential	
			(4)	(5)

Other:

9114 90 91 ---- For watches kg. 10% -

9114 90 92 ---- For clocks kg. 10% - ";

(50) in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:—

“WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES) OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS”;

(51) in Chapter 93,—

(i) in heading 9301,—

(a) in the portion occurring immediately after the heading 9301, in column (2), the words “- *Artillery weapons (for example, guns, howitzers and mortars)*:” shall be omitted;

(b) for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely:—

“9301 10 - *Artillery weapons (for example, guns, howitzers and mortars)*:

9301 10 10 --- Self propelled u 10% -

9301 10 90 --- Other u 10% - ";

(ii) in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9305 10 00 - Of revolvers or pistols kg. 10% -

9305 20 - *Of shotguns or rifles of heading 9303:*

9305 20 10 --- Shotgun barrels kg. 10% -

9305 20 90 --- Other kg. 10% - ";

(52) in Chapter 94,—

(i) in Note 1, in clause (g), for the words and figures “headings 8519 to 8521”, the words and figures “heading 8519 or 8521” shall be substituted;

(ii) in Note 2, for clause (a), the following clause shall be substituted, namely:—

“(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;”;

(53) in Chapter 95,—

(i) in Note 1, in clause (m), for the words, brackets and figures “or radio remote control apparatus (heading 8526);”, the following words, brackets and figures shall be substituted, namely:—

‘, discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);’;

(ii) after Note 5, the following Sub-heading Note shall be inserted, namely:—

“Sub-heading Note

Sub-heading 9504 50 covers :

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
	(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or			
	(b) Video game machines having a self-contained video screen, whether or not portable.			
	This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).";			
	(iii) in heading 9504,—			
	(a) in the entry in column (2), for the words "ARTICLES OF FUNFAIR", the words "VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR" shall be substituted;			
	(b) tariff item 9504 10 00 and the entries relating thereto shall be omitted;			
	(c) for sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:—			
"9504 30 00	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	10%	-";
	(d) after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:—			
"9504 50 00	Video game consoles and machines, other than those of sub-heading 9504 30	u	10%	-";
	(e) after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:—			
"9504 90 20	Carrom board, with or without coins and strikers	u	10%	-";
	(54) in Chapter 96,—			
	(i) in heading 9608,—			
	(a) for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:—			
	With liquid ink (for rolling ball pen):			
9608 10 11	High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 12	Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-
9608 10 19	Other	u	10%	-
	Other:			
9608 10 91	High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 92	Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-
9608 10 99	Other	u	10%	-";
	(b) for tariff item 9608 20 00, sub-heading 9608 31, tariff items 9608 31 10 and 9608 31 90, sub-heading 9608 39, tariff items 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be substituted, namely:—			
"9608 20 00	Felt tipped and other porous-tipped pens and markers	u	10%	-

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty	
			Standard (4)	Preferential (5)
9608 30	<i>Fountain pens, stylograph pens and other pens:</i>			
	---	<i>Fountain pens</i>		
9608 30 11	----	High value fountain pens (US \$ 100 and above c.i.f. per unit)	u	10%
9608 30 12	----	With body or cap of precious metal or rolled precious metal	u	10%
9608 30 19	----	Other	u	10%
	---	<i>Stylograph pens :</i>		
9608 30 21	----	High value pens (US \$ 100 and above c.i.f. per unit)	u	10%
9608 30 22	----	With body or cap of precious metal or rolled precious metal	u	10%
9608 30 29	----	Other	u	10%
	---	<i>Other :</i>		
9608 30 91	----	High value pens (US \$ 100 and above c.i.f. per unit)	u	10%
9608 30 92	----	With body or cap of precious metal or rolled precious metal	u	10%
9608 30 99	----	Other	u	10% ";
(ii) after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—				
"9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL			
9619 00	<i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:</i>			
9619 00 10	---	Sanitary towels (pads) or sanitary napkins	kg.	10%
9619 00 20	---	Tampons	kg.	10%
9619 00 30	---	Napkins and napkin liners for babies	kg.	10%
9619 00 40	---	Clinical diapers	kg.	10%
9619 00 90	---	Other	kg.	10% ".

THE SIXTH SCHEDULE

[See section 60(b)]

For the Second Schedule to the Customs Tariff Act, the following Schedule shall be substituted, namely:—

THE SECOND SCHEDULE—EXPORT TARIFF

Notes:

1. In this Schedule, "Chapter", "heading", "sub-heading" and "tariff item" mean a Chapter, heading, sub-heading and tariff item respectively of the First Schedule to the Customs Tariff Act.
2. The rules for the interpretation of the First Schedule to the Customs Tariff Act, the Section and Chapter Notes and the General Rules for the interpretation of the First Schedule shall apply to the interpretation of this Schedule.
3. The abbreviation "%" in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Sl. No.	Chapter/heading/ sub-heading/ Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
1.	0901	Coffee	Rs. 2,200 per quintal
2.	0902	Tea	Rs. 5 per kilogram
3.	0904 11	Black pepper	Rs. 5 per kilogram
4.	0908 30	Cardamom	Rs. 50 per kilogram
5.	0910 30	Turmeric, in powder form	Rs. 1,500 per tonne
6.	0910 30	Turmeric, in other than powder form	Rs. 2,000 per tonne
7.	1006 30 20	Basmati rice	Rs. 12,000 per tonne
8.	1202 10	Groundnut in shell	Rs. 1,125 per tonne
9.	1202 20	Groundnut kernel	Rs. 1,500 per tonne
10.	2305	De-oiled ground nut oil cakes	Rs. 125 per tonne
11.	2305	De-oiled ground nut meal (solvent extracted variety)	15%
12.	2306	De-oiled rice bran oil cake	Rs.125 per tonne
13.	2309	Animal feed	75 paise per kilogram or 20% whichever is lower
14.	2401	Tobacco unmanufactured	20%
15.	2508 50	Sillimanite	Rs. 40 per tonne
16.	2508 50	Kyanite	Rs. 50 per tonne
17.	2511 10	Barytes	15%
18.	2516	Granite (including black granite) porphyry and basalt, all sorts	40%
19.	2525, 6814	Mica including fabricated mica	20%
20.	2526 20 00	Steatite (Talc)	30%
21.	2601 11	Iron ore and concentrates, Non-agglomerated	30%
22.	2601 12	Iron ore and concentrates, Agglomerated	Rs. 20 per tonne
23.	2602	Manganese ore	Rs. 3,000 per tonne
24.	2610	Chromium ores and concentrates, all sorts	20%
25.	2820 10 00	Manganese dioxide	60%
26.	41, 43	Hides, skins and leathers, tanned and untanned, all sorts but not including manufactures of leather	25%
27.	5101	Raw wool	Rs.10,000 per tonne
28.	5201	Raw cotton	40%
29.	5202	Cotton waste, all sorts	15%
30.	5308	Coir yarn	Rs. 150 per tonne
31.	Any chapter	Jute manufactures (including manufactures of Bimplipatam jute or of mesta fibre) when not in actual use as covering, receptacles or binding for other goods not elsewhere specified	

Sl. No.	Chapter/heading/ sub-heading/ Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
32.	5310, 6305	Hessian cloth and bags— (i) Carpet backing; (ii) Other hessian cloth (including narrow backing cloth) and bags, when not in actual use as covering, receptacles or binding for other goods	Rs. 700 per tonne Rs. 1,000 per tonne
33.	5310	Jute canvas, jute webbings, jute tarpaulin cloth and manufactures thereof when not in actual use as covering, receptacles or binding for other goods	Rs. 200 per tonne
34.	5310	Sacking (cloth, bags, twist, yarn, rope and twine) when not in actual use as covering, receptacles or binding for other goods	Rs. 150 per tonne
35.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	20%
36.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94% in lumps, pellets or similar forms	20%
37.	7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel	20%
38.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	20%
39.	7206	Iron and non-alloy steel in ingots or other primary forms	20%
40.	7207	Semi-finished products of iron or non-alloy steel	20%
41.	7208	Flat rolled products of iron or non-alloy steel, hot rolled, not clad, plated or coated	20%
42.	7209	Flat rolled products of iron or non-alloy steel, cold rolled (cold-reduced), not clad, plated or coated	20%
43.	7210	Flat rolled products of iron or non-alloy steel, plated or coated with zinc	20%
44.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	20%
45.	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	20%
46.	7215	Other bars and rods of iron or non-alloy steel	20%
47.	7216	Angles, shapes and sections of iron or non-alloy steel	20%
48.	7217	Wire of iron or non-alloy steel	20%
49.	7303, 7304, 7305, 7306	Tubes and pipes, of iron or steel	20%

THE SEVENTH SCHEDULE

[See section 61(I)]

Description of item and imposition of safeguard duty thereon (1)	Period of effect (2)
On the basis of the final findings of the Director General (Safeguard), the safeguard duty on Caustic Soda lye, falling under tariff item 2815 12 00 of the First Schedule to the Customs Tariff Act, 1975 (57 of 1975), when imported into India, at the rate of fifteen per cent. <i>ad valorem</i> .	4th December, 2009 to 3rd March, 2010 (both days inclusive).

THE EIGHTH SCHEDULE

[See section 71(1)]

Provisions of CENVAT Credit Rules, 2004 to be amended (1)	Amendment (2)	Date of effect of amendment (3)
Rule 3 of the CENVAT Credit Rules, 2004 as published <i>vide</i> notification number G.S.R. 600(E), dated the 10th September, 2004 [23/2004-CENTRALEXCISE (N.T.), dated the 10th September, 2004]	<p>In the CENVAT Credit Rules, 2004, in rule 3, in sub-rule (1),—</p> <p>(a) in clause (ix), the word “and” occurring at the end shall be omitted;</p> <p>(b) after clause (ix), the following clause shall be inserted, namely:—</p> <p>“(ixa) the service tax leviable under section 66A of the Finance Act; and”.</p>	18th April, 2006.

THE NINTH SCHEDULE

[See section 72(I)]

Sl. No.	Notification number and date	Amendment	Period of effect
(1)	(2)	(3)	(4)
1.	G.S.R. 679(E), dated the 25th August, 2003 [69/2003-Central Excise, dated 25th August, 2003]	In the notification referred to in column (2), in conditions (C) and (D), for the words "six months", at both places where they occur, the words "two years" shall be substituted.	25th August, 2003 to 31st March, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3).
2.	G.S.R. 60(E), dated the 21st January, 2004 [8/2004-Central Excise, dated 21st January, 2004]	In the notification referred to in column (2), in conditions (C) and (D), for the words "six months", at both places where they occur, the words "two years" shall be substituted.	21st January, 2004 to 30th September, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3).
3.	G.S.R. 60(E), dated the 21st January, 2004 as amended by G.S.R. 419(E), dated the 9th July, 2004 [28/2004-Central Excise, dated 9th July, 2004]	In the notification referred to in column (2), in conditions (C) and (D) relating to period of investment from escrow account, for the words "two years", at both places where they occur, the words "four years" shall be substituted.	9th July, 2004 to 31st May, 2011 (both days inclusive), in so far as it relates to period of investment made from escrow account referred to in conditions (C) and (D) referred to in column (3).

THE TENTH SCHEDULE

[See section 73(a)(i)]

In the First Schedule to the Central Excise Tariff Act,—

(i) in Chapter 14, for the entry in column (4) occurring against tariff item 1404 90 50, the entry “5%” shall be substituted;

(ii) in Chapter 15,—

(a) in Note 5, for the portion beginning with the word and figures “heading 1507” and ending with the word and figures “or 1517 10 29”, the following shall be substituted, namely:—

“heading 1501 or 1502 or 1503 or 1504 or 1505 or 1506 or 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; sub-heading 1516 20 or 1517 90; tariff item 1516 10 00 or 1517 10 10 or 1517 10 21 or 1517 10 29”;

(b) for the entry in column (4) occurring against tariff items 1501 00 00, 1502 00 10, 1502 00 20, 1502 00 30, 1502 00 90, 1503 00 00, 1504 10 10, 1504 10 91, 1504 10 99, 1504 20 10, 1504 20 20, 1504 20 30, 1504 20 90, 1504 30 00, 1505 00 10, 1505 00 20, 1505 00 90, 1506 00 10, 1506 00 90 and 1516 10 00, the entry “5%” shall be substituted;

(iii) in Chapter 16, for the entry in column (4) occurring against tariff items 1601 00 00, 1602 10 00, 1602 20 00, 1602 31 00, 1602 32 00, 1602 39 00, 1602 41 00, 1602 42 00, 1602 49 00, 1602 50 00, 1602 90 00, 1603 00 10, 1603 00 20, 1603 00 90, 1604 11 00, 1604 12 10, 1604 12 90, 1604 13 10, 1604 13 20, 1604 14 10, 1604 14 90, 1604 15 00, 1604 16 00, 1604 19 00, 1604 20 00, 1604 30 00, 1605 10 00, 1605 20 00, 1605 30 00, 1605 40 00, 1605 90 10, 1605 90 20, 1605 90 30 and 1605 90 90, the entry “5%” shall be substituted;

(iv) in Chapter 19, for the entry in column (4) occurring against tariff items 1901 10 10, 1901 10 90, 1902 11 00, 1902 19 00, 1902 20 10, 1902 20 90, 1902 30 10, 1902 30 90 and 1903 00 00, the entry “5%” shall be substituted;

(v) in Chapter 21, for the entry in column (4) occurring against tariff items 2105 00 00 and 2106 90 92, the entry “5%” shall be substituted;

(vi) in Chapter 22,—

(a) after Note 6, the following Note shall be inserted, namely:—

‘7. In relation to products of this Chapter, labelling or relabelling of containers or packing or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to “manufacture”.’;

(b) for the entry in column (4) occurring against tariff item 2202 90 10, the entry “5%” shall be substituted;

(vii) in Chapter 26, after Note 3, the following Note shall be inserted, namely:—

‘4. In relation to products of this Chapter, the process of converting ores into concentrates shall amount to “manufacture”.’;

(viii) in Chapter 27, for the entry in column (4) occurring against tariff items 2701 11 00, 2701 12 00, 2701 19 10, 2701 19 20, 2701 19 90, 2701 20 10, 2701 20 90, 2702 10 00, 2702 20 00, 2703 00 10, 2703 00 90, 2704 00 10, 2704 00 20, 2704 00 30, 2704 00 40, 2704 00 90, 2706 00 10 and 2706 00 90, the entry “5%” shall be substituted;

(ix) in Chapter 30, for the entry in column (4) occurring against tariff items 3002 20 11, 3002 20 12, 3002 20 13, 3002 20 14, 3002 20 15, 3002 20 16, 3002 20 17, 3002 20 18, 3002 20 19, 3002 20 21, 3002 20 22, 3002 20 23, 3002 20 24, 3002 20 29 and 3002 30 00, the entry “5%” shall be substituted;

(x) in Chapter 32, for the entry in column (4) occurring against tariff items 3215 90 10 and 3215 90 20, the entry “5%” shall be substituted;

(xi) in Chapter 38, for the entry in column (4) occurring against tariff item 3824 50 10, the entry “5%” shall be substituted;

(xii) in Chapter 39, for the entry in column (4) occurring against tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10, the entry “5%” shall be substituted;

(xiii) in Chapter 46, for the entry in column (4) occurring against tariff items 4601 21 00, 4601 22 00, 4601 29 00, 4601 92 00, 4601 93 00, 4601 94 00, 4601 99 00, 4602 11 00, 4602 12 00, 4602 19 11, 4602 19 19 and 4602 19 90, the entry "5%" shall be substituted;

(xiv) in Chapter 47, for the entry in column (4) occurring against tariff items 4701 00 00, 4702 00 00, 4703 11 00, 4703 19 00, 4703 21 00, 4703 29 00, 4704 11 00, 4704 19 00, 4704 21 00, 4704 29 00, 4705 00 00, 4706 10 00, 4706 20 00, 4706 30 00, 4706 91 00, 4706 92 00 and 4706 93 00, the entry "5%" shall be substituted;

(xv) in Chapter 48, for the entry in column (4) occurring against tariff items 4817 10 00 and 4817 20 00, the entry "5%" shall be substituted;

(xvi) in Chapter 49, for the entry in column (4) occurring against tariff items 4909 00 10, 4909 00 90, 4910 00 10 and 4910 00 90, the entry "5%" shall be substituted;

(xvii) in Chapter 53, for the entry in column (4) occurring against tariff items 5307 10 10 and 5307 20 00, the entry "10 %" shall be substituted;

(xviii) in Chapter 56, for the entry in column (4) occurring against tariff item 5601 10 00, the entry "5%" shall be substituted;

(xix) in Chapter 58, for the entry in column (4) occurring against tariff items 5805 00 10, 5805 00 20, 5805 00 90, 5807 10 10, 5807 10 20, 5807 10 90, 5807 90 10 and 5807 90 90, the entry "5%" shall be substituted;

(xx) in Chapter 63, after Note 3, the following Notes shall be inserted, namely:—

'4. In relation to products of this Chapter, affixing a brand name on the product, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

5. In relation to products of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.';

(xxi) in Chapter 69, for the entry in column (4) occurring against tariff item 6901 00 10, the entry "5%" shall be substituted;

(xxii) in Chapter 70, for the entry in column (4) occurring against tariff items 7020 00 11, 7020 00 12 and 7020 00 21, the entry "5%" shall be substituted;

(xxiii) in Chapter 71,—

(a) after Note 13, the following Note shall be inserted, namely:—

'14. In relation to products of this Chapter, the process of refining of dore bar shall amount to "manufacture".';

(b) for the entry in column (4) occurring against tariff item 7104 10 00, the entry "5%" shall be substituted;

(c) for the entry in column (4) occurring against tariff items 7106 10 00, 7106 91 00 and 7106 92 90, the entry "10%" shall be substituted;

(xxiv) in Chapter 72, after Note 4, the following Note shall be inserted, namely:—

'5. In relation to products of this Chapter, the process of galvanisation shall amount to "manufacture".';

(xxv) in Chapter 84, for the entry in column (4) occurring against tariff items 8452 10 12, 8452 10 22, 8452 30 10, 8452 30 90 and 8479 89 92, the entry "5%" shall be substituted;

(xxvi) in Chapter 88, for the entry in column (4) occurring against tariff items 8801 00 10, 8801 00 20, 8801 00 90, 8804 00 10, 8804 00 20, 8805 10 10, 8805 10 20, 8805 10 30, 8805 21 00 and 8805 29 00, the entry "5%" shall be substituted;

(xxvii) in Chapter 89, for the entry in column (4) occurring against tariff items 8901 10 10, 8901 10 20, 8901 10 30, 8901 10 40, 8901 10 90, 8901 20 00, 8901 30 00, 8901 90 00, 8904 00 00, 8905 10 00, 8905 20 00, 8905 90 10, 8905 90 90 and 8906 90 00, the entry "5%" shall be substituted;

(xxviii) in Chapter 90, for the entry in column (4) occurring against tariff items 9017 20 10, 9017 20 20, 9017 20 30 and 9017 20 90, the entry "5%" shall be substituted;

(xxix) in Chapter 93, for the entry in column (4) occurring against tariff items 9301 11 00, 9301 19 00, 9301 20 00 and 9301 90 00; the entry "5%" shall be substituted;

(xxx) in Chapter 94, for the entry in column (4) occurring against tariff item 9405 50 10, the entry "5%" shall be substituted;

(xxxi) in Chapter 96, for the entry in column (4) occurring against tariff items 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90, 9606 30 10, 9609 10 00, 9609 20 00, 9609 90 10, 9609 90 20, 9609 90 30 and 9609 90 90, the entry "5%" shall be substituted.

THE ELEVENTH SCHEDULE

[See section 73(a)(ii)]

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
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In the First Schedule to the Central Excise Tariff Act,—

(I) In Chapter 1,—

(i) in Note, in clause (a), for the figures and word "0301, 0306 or 0307," the figures and word "0301, 0306, 0307 or 0308," shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	" <i>Horses:</i>		
0101 21 00	-- Pure-bred breeding animals	u	
0101 29	-- <i>Other:</i>		
0101 29 10	-- Horses for polo	u	
0101 29 90	-- Other	u	
0101 30	- <i>Asses:</i>		
0101 30 10	-- Pure-bred breeding animals	u	
0101 30 20	-- Livestock	u	
0101 30 90	-- Other	u	
0101 90	- <i>Other:</i>		
0101 90 30	-- Mules and hinnies as livestock	u	
0101 90 90	-- Other	u";	

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	" <i>Cattle:</i>		
0102 21	-- <i>Pure-bred breeding animals:</i>		
0102 21 10	-- Bulls	u	
0102 21 20	-- Cows	u	
0102 29	-- <i>Other:</i>		
0102 29 10	-- Bulls	u	
0102 29 90	-- Other, including calves	u	
	" <i>Buffalo:</i>		
0102 31 00	-- Pure-bred breeding animals	u	
0102 39 00	-- Other	u	
0102 90	- <i>Other:</i>		
0102 90 10	-- Pure-bred breeding animals	u	
0102 90 90	-- Other	u";	

(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"0105 13 00	-- Ducks	u
0105 14 00	-- Geese	u
0105 15 00	-- Guinea fowls	u";

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
(v) in heading 0106,—			
(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0106 12 00	Whales, dolphins and porpoises (<i>mammals of the order Cetacea</i>); manatees and dugongs (<i>mammals of the order Sirenia</i>); seals, sea lions and walruses (<i>mammals of the sub-order Pinnipedia</i>)	u	
0106 13 00	Camels and other camelids (<i>Camelidae</i>)	u	
0106 14 00	Rabbits and hares	u";	
(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:—			
“0106 33 00	Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u";	
(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
“ Insects:			
010641	Bees:	u	
010641 10	Pureline stock	u	
010641 90	Other		
010649	Other:	u	
010649 10	Pureline stock	u	
010649 90	Other	u";	
010690 00	Other		
(2) In Chapter 2,—			
(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0207 27 00	Cuts and offal, frozen	kg.	Nil
Of ducks:			
020741 00	Not cut in pieces, fresh or chilled	kg.	Nil
020742 00	Not cut in pieces, frozen	kg.	Nil
020743 00	Fatty livers, fresh or chilled	kg.	Nil
020744 00	Other, fresh or chilled	kg.	Nil
020745 00	Other, frozen	kg.	Nil
Of geese:			
020751 00	Not cut in pieces, fresh or chilled	kg.	Nil
020752 00	Not cut in pieces, frozen	kg.	Nil
020753 00	Fatty livers, fresh or chilled	kg.	Nil
020754 00	Other, fresh or chilled	kg.	Nil
020755 00	Other, frozen	kg.	Nil
020760 00	Of guinea fowls	kg.	Nil";
(ii) in heading 0208,—			
(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0208 40 00	Of whales, dolphins and porpoises (<i>mammals of the order Cetacea</i>); of manatees and dugongs (<i>mammals of the order Sirenia</i>);	kg.	Nil";

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
<i>of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)</i>			
(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:—			
“0208 60 00	Of camels and other camelids (<i>Camelidae</i>)	kg.	Nil”;
(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—			
“0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
0209 10 00	Of pigs	kg.	Nil
0209 90 00	Other	kg.	Nil”;
(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0210 92 00	<i>Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)</i>	kg.	Nil”;
(3) In Chapter 3,—			
(i) in heading 0301,—			
(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:—			
“	Ornamental fish :		
0301 11 00	Freshwater	kg.	Nil
0301 19 00	Other	kg.	Nil”;
(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0301 93 00	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	kg.	Nil
0301 94 00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	Nil”;
(ii) in heading 0302,—			
(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0302 13 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	Nil
0302 14 00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil”;
(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:—			
“0302 24 00	Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg.	Nil”;
(c) for tariff item 0302 35 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0302 35 00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	Nil”;
(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely:—			
“	<i>Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella</i>		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
	(Sardinella spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:		
0302 41 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	kg.	Nil
0302 42 00	Anchovies (<i>Engraulis spp.</i>)	kg.	Nil
0302 43 00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	Nil
0302 44 00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	Nil
0302 45 00	Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	Nil
0302 46 00	Cobia (<i>Rachycentron canadum</i>)	kg.	Nil
0302 47 00	Swordfish (<i>Xiphias gladius</i>) Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :	kg.	Nil
0302 51 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0302 52 00	Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0302 53 00	Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0302 54 00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	Nil
0302 55 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0302 56 00	Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	Nil
0302 59 00	Other Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>cirrinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :	kg.	Nil
0302 71 00	Tilapias (<i>Oreochromis spp.</i>)	kg.	Nil
0302 72 00	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	Nil
0302 73 00	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	Nil
0302 74 00	Eels (<i>Anguilla spp.</i>)	kg.	Nil
0302 79 00	Other Other fish, excluding livers and roes :	kg.	Nil
0302 81 00	Dogfish and other sharks	kg.	Nil
0302 82 00	Rays and skates (<i>Rajidae</i>)	kg.	Nil
0302 83 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0302 84 00	Seabass (<i>Dicentrarchus spp.</i>)	kg.	Nil
0302 85 00	Seabream (<i>Sparridae</i>)	kg.	Nil
0302 89	Other:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0302 89 10	Hilsa	kg.	Nil
0302 89 20	Dara	kg.	Nil
0302 89 30	Pomfret	kg.	Nil
0302 89 90	Other	kg.	Nil
0302 90 00	Livers and roes	kg.	Nil";
(iii) for heading 0303, tariff items 0303 11 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 and 0303 80 90 and the entries relating thereto, the following shall be substituted, namely:—			
"0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	Salmonidae, excluding livers and roes :		
0303 11 00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg.	Nil
0303 12 00	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	Nil
0303 13 00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0303 14 00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0303 19 00	Other	kg.	Nil
	<i>Tilapias</i> (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :		
0303 23 00	<i>Tilapias</i> (<i>Oreochromis spp.</i>)	kg.	Nil
0303 24 00	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	Nil
0303 25 00	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	Nil
0303 26 00	Eels (<i>Anguilla spp.</i>)	kg.	Nil
0303 29 00	Other	kg.	Nil
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :		
0303 31 00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg.	Nil
0303 32 00	Plaice (<i>Pleuronectes platessa</i>)	kg.	Nil
0303 33 00	Sole (<i>Solea spp.</i>)	kg.	Nil
0303 34 00	Turbot (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg.	Nil
0303 39 00	Other	kg.	Nil
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus) pelamis</i>], excluding livers and roes :		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
0303 41 00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg.	Nil
0303 42 00	Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	Nil
0303 43 00	Skipjack or stripe-bellied bonito	kg.	Nil
0303 44 00	Bigeye tunas (<i>thunnus obesus</i>)	kg.	Nil
0303 45 00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	Nil
0303 46 00	Southern bluefin tunas (<i>thunnus maccoyii</i>)	kg.	Nil
0303 49 00	Other	kg.	Nil
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina ilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :		
0303 51 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0303 53 00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	Nil
0303 54 00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	Nil
0303 55 00	Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	Nil
0303 56 00	Cobia (<i>Rachycentron canadum</i>)	kg.	Nil
0303 57 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :		
0303 63 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0303 64 00	Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0303 65 00	Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0303 66 00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	Nil
0303 67 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0303 68 00	Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	Nil
0303 69 00	Other	kg.	Nil
	Other fish, excluding livers and roes :		
0303 81	Dogfish and other sharks:	kg.	Nil
0303 81 10	Dogfish	kg.	Nil
0303 81 90	Other Sharks	kg.	Nil
0303 82 00	Rays and skates (<i>Rajidae</i>)	kg.	Nil
0303 83 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0303 84 00	Seabass (<i>Dicentrarchus spp.</i>)	kg.	Nil
0303 89	Other:	kg.	Nil
0303 89 10	Hilsa	kg.	Nil
0303 89 20	Dara	kg.	Nil
0303 89 30	Ribbon fish	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
0303 89 40	Seer	kg.	Nil
0303 89 50	Pomfret (<i>white or silver or black</i>)	kg.	Nil
0303 89 60	Ghole	kg.	Nil
0303 89 70	Threadfin	kg.	Nil
0303 89 80	Croakers, groupers, flounders	kg.	Nil
	<i>Other:</i>		
0303 89 91	Edible fishmaws of wild life	kg.	Nil
0303 89 92	Edible sharkfins of wild life	kg.	Nil
0303 89 99	Other	kg.	Nil
0303 90	<i>Livers and roes:</i>		
0303 90 10	Egg or egg yolk of fish	kg.	Nil
0303 90 90	Other	kg.	Nil";
(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
	<i>Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):</i>		
0304 31 00	Tilapias (<i>Oreochromis spp.</i>)	kg.	Nil
0304 32 00	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	Nil
0304 33 00	Nile Perch (<i>Lates niloticus</i>)	kg.	Nil
0304 39 00	Other	kg.	Nil
	<i>Fresh or chilled fillets of other fish :</i>		
0304 41 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) <i>Atlantic salmon</i> (<i>Salmo salar</i>) and <i>Danube salmon</i> (<i>Hucho hucho</i>)	kg.	Nil
0304 42 00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0304 43 00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg.	Nil
0304 44 00	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	Nil
0304 45 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 46 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 49	<i>Other:</i>		
0304 49 10	Hilsa	kg.	Nil
0304 49 20	Shark	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
0304 49 30	Seer	kg.	Nil
0304 49 40	Tuna	kg.	Nil
0304 49 90	Other	kg.	Nil
	<i>Other, fresh or chilled :</i>		
0304 51 00	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	Nil
0304 52 00	Salmonidae	kg.	Nil
0304 53 00	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	Nil
0304 54 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 55 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 59	<i>Other :</i>	kg.	Nil
0304 59 10	Hilsa	kg.	Nil
0304 59 20	Shark	kg.	Nil
0304 59 30	Seer	kg.	Nil
0304 59 40	Tuna	kg.	Nil
0304 59 90	Other	kg.	Nil
	<i>Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp. (<i>Cyprinus carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :</i>		
0304 61 00	Tilapias (<i>Oreochromis spp.</i>)	kg.	Nil
0304 62 00	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	Nil
0304 63 00	Nile Perch (<i>Lates niloticus</i>)	kg.	Nil
0304 69 00	<i>Other</i>	kg.	Nil
	<i>Frozen fillets of fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>:</i>		
0304 71 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0304 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0304 73 00	Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0304 74 00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	Nil
0304 75 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0304 79 00	<i>Other</i>	kg.	Nil
	<i>Frozen fillets of other fish :</i>		
0304 81 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i>	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
	rhodus), <i>Atlantic salmon</i> (<i>Salmo salar</i>) and <i>Danube salmon</i> (<i>Hucho hucho</i>)		
0304 82 00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0304 83 00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg.	Nil
0304 84 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 85 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 86 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0304 87 00	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus) pelamis</i>]	kg.	Nil
0304 89	<i>Other:</i>		
0304 89 10	Hilsa	kg.	Nil
0304 89 20	Shark	kg.	Nil
0304 89 30	Seer	kg.	Nil
0304 89 90	Other	kg.	Nil
	<i>Other, frozen:</i>		
0304 91 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 92 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 93 00	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	Nil
0304 94 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0304 95 00	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0304 99 00	Other	kg.	Nil"; (v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:—
"0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION		
0305 10 00	Flours, meals and pellets, of fish fit for human consumption	kg.	Nil
0305 20 00	Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil
	Fish fillets, dried, salted or in brine, but not smoked :		
0305 31 00	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> ,	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
	Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0305 32 00	Fish of the families Bregmacerotidae, Uclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	Nil
0305 39 00	Other <i>Smoked fish, including fillets, other than edible fish offal :</i>	kg.	Nil
0305 41 00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg.	Nil
0305 42 00	Herrings (Clupea harengus, Clupea pallasii)	kg.	Nil
0305 43 00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg.	Nil
0305 44 00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	Nil
0305 49 00	Other <i>Dried fish, other than edible fish offal, whether or not salted but not smoked:</i>	kg.	Nil
0305 51 00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	Nil
0305 59	Other:	kg.	Nil
0305 59 10	Mumbai Duck	kg.	Nil
0305 59 20	Seer without head	kg.	Nil
0305 59 30	Sprats	kg.	Nil
0305 59 90	Other <i>Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:</i>	kg.	Nil
0305 61 00	Herrings (Clupea harengus, Clupea pallasii)	kg.	Nil
0305 62 00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	Nil
0305 63 00	Anchovies (Engraulis spp.)	kg.	Nil
0305 64 00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	Nil
0305 69	Other:	kg.	Nil
0305 69 10	Mumbai Duck	kg.	Nil
0305 69 20	Seer without head	kg.	Nil
0305 69 30	Sprats	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
0305 69 00	Other <i>Fish fins, heads, tails, maws and other edible fish offal :</i>	kg.	Nil
0305 71 00	Shark fins	kg.	Nil
0305 72 00	Fish heads, tails and maws	kg.	Nil
0305 79 00	Other	kg.	Nil";

(vi) in heading 0306,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.”;

(b) the sub-heading 0306 13, tariff items 0306 13 11, 0306 13 19, 0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0306 15 00	— Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	Nil
0306 16	— <i>Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)</i> :		
0306 16 10	— Accelerated Freeze Dried (AFD)	kg.	Nil
0306 16 90	— Other	kg.	Nil
0306 17	— <i>Other shrimps and prawns :</i>		
	— <i>Scampi (Macrobrachium spp.)</i> :		
0306 17 11	— Accelerated Freeze Dried (AFD)	kg.	Nil
0306 17 19	— Other	kg.	Nil
0306 17 90	— Other	kg.	Nil";

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:—

“0306 25 00	— Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	Nil
0306 26 00	— <i>Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)</i>	kg.	Nil
0306 27	— <i>Other shrimps and prawns:</i>		
0306 27 10	— Powdered	kg.	Nil
0306 27 90	— Other	kg.	Nil";

(vii) in heading 0307,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION";			
(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:—			
“ Oysters :			
03071100	Live, fresh or chilled	kg.	Nil
03071900	Other	kg.	Nil";
(c) for tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:—			
“03076000	Snails, other than sea snails	kg.	Nil
	Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :		
03077100	Live, fresh or chilled	kg.	Nil
03077900	Other	kg.	Nil
	Abalone (<i>Haliotis spp.</i>) :		
03078100	Live, fresh or chilled	kg.	Nil
03078900	Other	kg.	Nil
	Other, including flours, meals and pellets, fit for human consumption :		
03079100	Live, fresh or chilled	kg.	Nil
03079900	Other	kg.	Nil";
(viii) after tariff item 0307 99 00 as so substituted, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—			
“0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION		
	Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>) :		
03081100	Live, fresh or chilled	kg.	Nil
03081900	Other	kg.	Nil
	Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>) :		
03082100	Live, fresh or chilled	kg.	Nil
03082900	Other	kg.	Nil
030830	Jellyfish (<i>Rhopilema spp.</i>) :		
03083010	Live, fresh or chilled	kg.	Nil
03083020	Dried, salted or frozen	kg.	Nil
03089000	Other	kg.	Nil";
(4) in Chapter 4,—			
(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:—			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
"0401 40 00 -	Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	Nil
0401 50 00 -	Of a fat content, by weight, exceeding 10%	kg.	Nil";
<i>(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90, and the entries relating thereto, the following shall be substituted, namely:—</i>			
" 0407 -	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
	<i>Fertilised eggs for incubation:</i>		
0407 11 00 --	Of fowls of the species Gallus domesticus	u	
0407 19 -	<i>Other:</i>		
0407 19 10 ---	Of ducks	u	
0407 19 90 ---	Other	u	
	<i>Other fresh eggs :</i>		
0407 21 00 --	Of fowls of the species Gallus domesticus	u	
0407 29 00 --	Other	u	
0407 90 00 -	Other	u";	
<i>(5) in Chapter 6,—</i>			
<i>(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:—</i>			
"0603 15 00 --	Lilies (<i>Lilium spp.</i>)	kg.";	
<i>(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto, the following shall be substituted, namely:—</i>			
"0604 20 00 -	Fresh	kg.	
0604 90 00 -	Other	kg.";	
<i>(6) in Chapter 7,—</i>			
<i>(i) in heading 0709; for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:—</i>			
	<i>Other :</i>		
0709 91 00 --	Globe artichokes	kg.	Nil
0709 92 00 --	Olives	kg.	Nil
0709 93 00 --	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg.	Nil
0709 99 -	<i>Other:</i>		
0709 99 10 ---	Green Pepper	kg.	Nil
0709 99 20 ---	Mixed vegetables	kg.	Nil
0709 99 90 ---	Other	kg.	Nil";
<i>(ii) in heading 0713,—</i>			
<i>(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:—</i>			
"0713 34 00 --	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg.	Nil
0713 35 00 --	Cow peas (<i>Vigna unguiculata</i>)	kg.	Nil";
<i>(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:—</i>			
"0713 60 00 -	Pigeon peas (<i>Cajanus cajan</i>)	kg.	Nil";
<i>(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely:—</i>			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
"0713 90 10 --- Split		kg.	Nil
0713 90 90 --- Other		kg.	Nil";
(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0714 30 00 - Yams (<i>Dioscorea spp.</i>)		kg.	Nil
0714 40 00 - Taro (<i>Colocasia spp.</i>)		kg.	Nil
0714 50 00 - Yautia (<i>Xanthosoma spp.</i>)		kg.	Nil";
(7) in Chapter 8,—			
(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0801 12 -- <i>In the inner shell (endocarp):</i>			
0801 12 10 --- Fresh		kg.	Nil
0801 12 20 --- Dried		kg.	Nil
0801 12 90 --- Other		kg.	Nil";
(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
" - <i>Chestnuts (<i>Castanea spp.</i>):</i>			
0802 41 00 --- In shell		kg.	Nil
0802 42 00 --- Shelled		kg.	Nil
" - <i>Pistachios :</i>			
0802 51 00 --- In shell		kg.	Nil
0802 52 00 --- Shelled		kg.	Nil
" - <i>Macadamia nuts :</i>			
0802 61 00 --- In shell		kg.	Nil
0802 62 00 --- Shelled		kg.	Nil
0802 70 00 - Kola nuts (<i>Cola spp.</i>)		kg.	Nil
0802 80 - <i>Areca nuts:</i>			
0802 80 10 --- Whole		kg.	Nil
0802 80 20 --- Split		kg.	Nil
0802 80 30 --- Ground		kg.	Nil
0802 80 90 --- Other		kg.	Nil
0802 90 00 - Other		kg.	Nil";
(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—			
"0803 BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED			
0803 10 - <i>Plantains:</i>			
0803 10 10 --- Curry plantain		kg.	Nil
0803 10 90 --- Other		kg.	Nil
0803 90 - <i>Other:</i>			
0803 90 10 --- Bananas, fresh		kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0803 90 90	Other	kg.	Nil";
	(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:—		
"0808 30 00	Pears	kg.	Nil
0808 40 00	Quinces	kg.	Nil";
	(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:—		
	“ <i>Cherries :</i>		
0809 21 00	Sour cherries (<i>Prunus cerasus</i>)	kg.	Nil
0809 29 00	Other	kg.	Nil";
	(vi) in heading 0810,—		
	(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:—		
"0810 30 00	Black, white or red currants and gooseberries	kg.	Nil";
	(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:—		
"0810 70 00	Persimmons	kg.	Nil";
	(8) in Chapter 9,—		
	(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:—		
	“ <i>Fruits of the genus Capsicum or of the genus Pimenta :</i>		
0904 21	<i>Dried, neither crushed nor ground:</i>		
0904 21 10	Of genus Capsicum	kg.	Nil
0904 21 20	Of genus Pimenta	kg.	Nil
0904 22	<i>Crushed or ground:</i>		
	“ <i>Of genus Capsicum:</i>		
0904 22 11	Chilly Powder	kg.	Nil
0904 22 12	Chilly seeds	kg.	Nil
0904 22 19	Other	kg.	Nil
	“ <i>Of genus Pimenta:</i>		
0904 22 21	Powder	kg.	Nil
0904 22 29	Other	kg.	Nil";
	(ii) for heading 0905, sub-heading 0905 00, tariff items 0905 00 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
"0905	VANILLA		
0905 10 00	Neither crushed nor ground	kg.	Nil
0905 20 00	Crushed or ground	kg.	Nil";
	(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
"0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)		
0907 10	<i>Neither crushed nor ground:</i>		
0907 10 10	Extracted	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
09071020	Not Extracted (other than stem)	kg.	Nil
09071030	Stem	kg.	Nil
09071090	Other	kg.	Nil
09072000	Crushed or ground	kg.	Nil";
(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely:—			
“ Nutmeg:			
090811	Neither crushed nor ground:	kg.	Nil
09081110	In shell	kg.	Nil
09081120	Shelled	kg.	Nil
09081200	Crushed or ground	kg.	Nil
Mace:			
09082100	Neither crushed nor ground	kg.	Nil
09082200	Crushed or ground	kg.	Nil
Cardamoms:			
090831	Neither crushed nor ground:	kg.	Nil
09083110	Large (amomum)	kg.	Nil
09083120	Small (ellettaria), alleppey green	kg.	Nil
09083130	Small, coorg green	kg.	Nil
09083140	Small, bleached, half bleached or bleachable	kg.	Nil
09083150	Small, mixed	kg.	Nil
09083190	Other	kg.	Nil
090832	Crushed or ground:	kg.	Nil
09083210	Powder	kg.	Nil
09083220	Small cardamom seeds	kg.	Nil
09083230	Cardamom husk	kg.	Nil
09083290	Other	kg.	Nil";
(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely:—			
“ Seeds of coriander :			
090921	Neither crushed nor ground:	kg.	Nil
09092110	Of seed quality	kg.	Nil
09092190	Other	kg.	Nil
09092200	Crushed or ground	kg.	Nil
Seeds of cumin :			
090931	Neither crushed nor ground:	kg.	Nil
Cumin, black:			
09093111	Of seed quality	kg.	Nil

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
0909 31 19	Other	kg.	Nil
	<i>Cumin, other than black:</i>		
0909 31 21	Of seed quality	kg.	Nil
0909 31 29	Other	kg.	Nil
0909 32 00	<i>Crushed or ground:</i>	kg.	Nil
	<i>Seeds of anise, badian, caraway or fennel; juniper berries:</i>		
0909 61	<i>Neither crushed nor ground:</i>		
	<i>Seeds of anise:</i>		
0909 61 11	Of seed quality	kg.	Nil
0909 61 19	Other	kg.	Nil
	<i>Seeds of badian:</i>		
0909 61 21	Of seed quality	kg.	Nil
0909 61 29	Other	kg.	Nil
	<i>Seeds of caraway or fennel:</i>		
0909 61 31	Of seed quality	kg.	Nil
0909 61 39	Other	kg.	Nil
	<i>juniper berries:</i>		
0909 61 41	Of seed quality	kg.	Nil
0909 61 49	Other	kg.	Nil
0909 62	<i>Crushed or ground:</i>		
0909 62 10	Anise	kg.	Nil
0909 62 20	Badian	kg.	Nil
0909 62 30	Caraway or Fennel	kg.	Nil
0909 62 40	Juniper berries	kg.	Nil";

(vi) in heading 0910,—

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto, the following shall be substituted, namely:—

"	<i>Ginger:</i>		
0910 11	<i>Neither crushed nor ground:</i>		
0910 11 10	Fresh	kg.	Nil
0910 11 20	Dried, unbleached	kg.	Nil
0910 11 30	Dried, bleached	kg.	Nil
0910 11 90	Other	kg.	Nil
0910 12	<i>Crushed or ground:</i>		
0910 12 10	Powder	kg.	Nil
0910 12 90	Other	kg.	Nil";

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10,—

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely:—

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
"	Durum wheat :		
1001 11 00	Seed	kg.	
1001 19 00	Other	kg.	
"	Other :		
1001 19 00	Seed	kg.	
1001 99	Other:		kg.
1001 99 10	Wheat		kg.";
1001 99 20	Meslin		
(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
"1002	RYE	kg.	
1002 10 00	Seed	kg.";	
1002 90 00	Other		
(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
"1003	BARLEY	kg.	
1003 10 00	Seed	kg.";	
1003 90 00	Other		
(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
"1004	OATS	kg.	
1004 10 00	Seed	kg.";	
1004 90 00	Other		
(v) for heading 1007, sub-heading 1007 00, tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
"1007	GRAINS SORGHUM	kg.	
1007 10 00	Seed	kg.";	
1007 90 00	Other		
(vi) in heading 1008,—			
(a) for the entry in column (2), the following entry shall be substituted, namely:—			
"BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS";			
(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely:—			
"	Millet:		
1008 21	Seed:	kg.	
1008 21 10	Jawar	kg.	
1008 21 20	Bajra	kg.	
1008 21 30	Ragi	kg.	
1008 29	Other:		kg.
1008 29 10	Jawar		kg.
1008 29 20	Bajra		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1008 29 30	Ragi	kg.;"	
	(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely:—		
"1008 30	<i>Canary seeds:</i> ;		
	(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely:—		
"1008 40 00	Fonio (<i>Digitaria spp.</i>)	kg.	
1008 50 00	Quinoa (<i>Chenopodium quinoa</i>)	kg.	
1008 60 00	Triticale	kg.;"	
	(I) in Chapter 11, in heading 1102,—		
	(i) tariff item 1102 10 00 and the entries relating thereto shall be omitted;		
	(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries, shall be substituted, namely:—		
"1102 90	<i>Other:</i>		
1102 90 10	Rye flour	kg.	Nil
1102 90 90	Other	kg.	Nil";
	(II) in Chapter 12,—		
	(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
"1201	SOYA BEANS, WHETHER OR NOT BROKEN		
1201 10 00	Seed	kg.	
1201 90 00	Other	kg.;"	
	(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely:—		
"1202 30	<i>Seed:</i>		
1202 30 10	H. P. S.	kg.	
1202 30 90	Other	kg.	
	<i>Other:</i>		
1202 41	<i>In shell:</i>		
1202 41 10	H.P.S.	kg.	
1202 41 90	Other	kg.	
1202 42	<i>Shelled, whether or not broken:</i>		
1202 42 10	Kernels, H.P.S.	kg.	
1202 42 20	Kernels, other	kg.	
1202 42 90	Other	kg.;"	
	(iii) in heading 1207, for sub-headings 1207 10 and 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and sub-heading 1207 60 and the entries relating thereto, the following shall be substituted, namely:—		
"1207 10	<i>Palm nuts and kernels:</i>		
1207 10 10	Palm nuts	kg.	
1207 10 90	Palm kernels	kg.	
	<i>Cotton seeds :</i>		
1207 21 00	Seed	kg.	

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
120729 00	Other	kg.	
120730	<i>Castor oil seeds:</i>		
120730 10	Of seed quality	kg.	
120730 90	Other	kg.	
120740	<i>Sesamum seeds:</i>	kg.	
120740 10	Of seed quality	kg.	
120740 90	Other	kg.	
120750	<i>Mustard seeds:</i>	kg.	
120750 10	Of seed quality	kg.	
120750 90	Other	kg.	
120760	<i>Safflower (<i>Carthamus tinctorius</i>) seeds:</i>	kg.	
120760 10	Of seed quality	kg.	
120760 90	Other	kg.	
120770	<i>Melon seeds:</i>	kg.	
120770 10	Of seed quality	kg.	
120770 90	Other	kg.";	

(iv) in heading 1209, for tariff items 1209 10 00 to 1209 25 00 and the entries relating thereto, the following shall be substituted, namely:—

"1209 10 00	Sugar beet seeds	kg.
	<i>Seeds of forage plants :</i>	
1209 21 00	Lucerne (alfalfa) seeds	kg.
1209 22 00	Clover (<i>Trifolium spp.</i>) seeds	kg.
1209 23 00	Fescue seeds	kg.
1209 24 00	Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg.
1209 25 00	Rye grass (<i>Lolium multiflorum Lam.</i> , <i>Lolium perenne L.</i>) seeds	kg.";

(v) in heading 1212,—

(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely:—

"-	<i>Seaweeds and other algae :</i>	
1212 21	<i>Fit for human consumption:</i>	kg.
1212 21 10	Seaweeds	kg.
1212 21 90	Other algae	kg.
1212 29	<i>Other:</i>	kg.
1212 29 10	Seaweeds	kg.";
1212 29 90	Other algae	kg.

(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely:—

"1212 92 00	Locust beans (carob)	kg.
1212 93 00	Sugar cane	kg.

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
12129400 -- Chicory roots		kg.;"	
(12) in Chapter 15,—			
	(i) for tariff item 1501 00 00, and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—		
"1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503		
1501 10 00 - Lard		kg.	5%
1501 20 00 - Other pig fat		kg.	5%
1501 90 00 - Other		kg.	5%";
(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
"1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 10 - Tallow:			
1502 10 10 --- Mutton tallow		kg.	5%
1502 10 90 --- Other		kg.	5%
1502 90 - Other:			
1502 90 10 --- Unrendered Fats		kg.	5%
1502 90 20 --- Rendered fats or solvent extraction fats		kg.	5%
1502 90 90 --- Other		kg.	5%";
(13) in Chapter 16,—			
	(i) in sub-heading Note 2, for the words "fish and crustaceans", the words "fish, crustaceans, molluscs and other aquatic invertebrates" shall be substituted;		
	(ii) in heading 1604,—		
	(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely:—		
"1604 17 00 -- Eels		kg.	5%";
	(b) for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely:—		
" Caviar and caviar substitutes :			
1604 31 00 -- Caviar		kg.	5%
1604 32 00 -- Caviar substitutes		kg.	5%";
(iii) in heading 1605,—			
	(a) for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted, namely:—		
" Shrimps and prawns :			
1605 21 00 -- Not in airtight container		kg.	5%
1605 29 00 -- Other		kg.	5%";
	(b) for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely:—		
" Molluscs:			
1605 51 00 -- Oysters		kg.	5%
1605 52 00 -- Scallops, including queen scallops		kg.	5%
1605 53 00 -- Mussels		kg.	5%
1605 54 00 -- Cuttle fish and squid		kg.	5%

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
1605 55 00	Octopus	kg.	5%
1605 56 00	Clams, cockles and arkshells	kg.	5%
1605 57 00	Abalone	kg.	5%
1605 58 00	Snails, other than sea snails	kg.	5%
1605 59 00	Other	kg.	5%
	<i>Other aquatic invertebrates :</i>		
1605 61 00	Sea cucumbers	kg.	5%
1605 62 00	Sea urchins	kg.	5%
1605 63 00	Jellyfish	kg.	5%
1605 69 00	Other	kg.	5%";

(14) in Chapter 17,—

(i) in sub-heading Note 1, for the figures and word "1701 11 and 1701 12", the figures and word "1701 12, 1701 13 and 1701 14" shall be substituted;

(ii) for sub-heading Note 2, the following shall be substituted, namely:—

2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

3. For the purposes of sub-heading 1701 12 or 1701 13 or 1701 14, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C, would be more than 90.';

(iii) for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"1701 12 00	--	Beet sugar	kg.	16%
1701 13	--	<i>Cane sugar specified in Sub-heading Note 2 to this Chapter:</i>		
1701 13 10	---	Cane jaggery	kg.	16%
1701 13 20	---	Khandsari sugar	kg.	5%
1701 13 90	---	Other	kg.	16%
1701 14	--	<i>Other cane sugar:</i>		
1701 14 10	---	Cane jaggery	kg.	16%
1701 14 20	---	Khandsari sugar	kg.	5%
1701 14 90	---	Other	kg.	16%";

(15) in Chapter 20,—

(i) in heading 2003,—

(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;

(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"2003 90	-	<i>Other:</i>	kg.	16%
2003 90 10	---	Truffles	kg.	
2003 90 90	---	Other	kg.	16%";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(ii) in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely:—			
2008 93 00	Cranberries (<i>Vaccinium macrocarpon, Vaccinium Oxycoccus</i> <i>Vaccinium vitis-idaea</i>)	kg.	16%
2008 97 00	Mixtures	kg.	16%";
(iii) in heading 2009, for sub-heading 2009 80, tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted, namely:—			
	“ <i>Juice of any other single fruit or vegetable :</i>		
2009 81 00	Cranberry (<i>Vaccinium macrocarpon, Vaccinium Oxycoccus</i> <i>Vaccinium vitis-idaea</i>) juice	kg.	16%
2009 89	Other:		
2009 89 10	Mango juice	kg.	16%
2009 89 90	Other	kg.	16%";
(16) in Chapter 21, in Note 3, for the words “vegetables or fruit,”, the words “vegetables, fruit or nuts,” shall be substituted;			
(17) in Chapter 24,—			
(i) after NOTE 4, the following Sub-heading Note shall be inserted, namely:—			
SUB-HEADING NOTE			
For the purposes of sub-heading 2403 11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.”;			
(ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely:—			
	“ <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion :</i>		
2403 11	Water pipe tobacco specified in Sub-heading Note to this Chapter:		
2403 11 10	Hukkah or gudaku tobacco	kg.	60%
2403 11 90	Other	kg.	60%
2403 19	Other:		
2403 19 10	Smoking mixtures for pipes and cigarettes	kg.	360%
	<i>Biris:</i>		
2403 19	Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs. 12 per thousand
2403 19 29	Other	Tu	Rs. 30 per thousand
2403 19 90	Other	kg.	40%";
(18) in Chapter 25, for heading 2528, tariff item 2528 10 00, sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
“2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85 % OF H ₃ BO ₃ CALCULATED ON THE DRY WEIGHT		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
2528 00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight:		
2528 00 10	Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	Nil
2528 00 20	Natural boric acid (containing not more than 85% of H_3BO_3)	kg.	Nil
2528 00 30	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	Nil
2528 00 90	Other	kg.	Nil";
(19) in Chapter 27,—			
(i) in Sub-heading Note 4, for the figures "2710 11", the figures "2710 12" shall be substituted;			
(ii) after Sub-heading Note 4, the following shall be inserted, namely:—			
5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.;			
(iii) in Supplementary Note, in clause (a), for the brackets, words and figures "(tariff items 2710 11 11, 2710 11 12 and 2710 11 13)", the brackets, words and figures "(tariff items 2710 12 11, 2710 12 12 and 2710 12 13)" shall be substituted;			
(iv) in heading 2710,—			
(a) in the portion occurring immediately after the heading 2710, in column (2), for the words "other than waste oil", the words "other than those containing biodiesel and other than waste oil" shall be substituted;			
(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely:—			
2710 12	<i>Light oils and preparations:</i>		
	<i>Motor spirit:</i>		
2710 12 11	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 – 115°C	kg.	16% + Rs. 15.00 per litre
2710 12 12	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63 – 70°C	kg.	16% + Rs. 15.00 per litre
2710 12 13	Other Special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16% + Rs. 15.00 per litre
2710 12 19	Other	kg.	16% + Rs. 15.00 per litre
2710 12 20	Natural gasoline liquid (NGL)	kg.	16% + Rs. 15.00 per litre
2710 12 90	Other	kg.	16% + Rs. 15.00 per litre";

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely:—			
"2710 20 00	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg.	16% + Rs. 15.00 per litre";
(20) in Chapter 28,—			
(i) after Note 9, the following Sub-heading Note shall be inserted, namely:—			
‘SUB-HEADING NOTE:			
For the purposes of sub-heading 2852 10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.’;			
(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—			
"2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS		
2852 10 00	Chemically defined	kg.	16%
2852 90 00	Other	kg.	16%";
(21) in Chapter 29,—			
(i) in Note 2,—			
(a) after clause (d), the following clause shall be inserted, namely:—			
“(e) Immunological products of heading 3002;”;			
(b) the existing clauses (e), (f), (g), (h), (ij) and (k) shall be re-lettered as clauses (f), (g), (h), (ij), (k) and (l) respectively;			
(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely:—			
"2903 71 00	Chlorodifluoromethane	kg.	16%
2903 72 00	Dichlorotrifluoroethanes	kg.	16%
2903 73 00	Dichlorofluoroethanes	kg.	16%
2903 74 00	Chlorodifluoroethanes	kg.	16%
2903 75 00	Dichloropentafluoropropanes	kg.	16%
2903 76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes;		
2903 76 10	Bromochlorodifluoromethane	kg.	16%
2903 76 20	Bromotrifluoromethane	kg.	16%
2903 76 30	Dibromotetrafluoroethanes	kg.	16%
2903 77	Other, perhalogenated only with fluorine and chlorine: Chlorofluoromethanes:		
2903 77 11	Chlorotrifluoromethane	kg.	16%
2903 77 12	Dichlorodifluoromethane	kg.	16%
2903 77 13	Trichlorofluoromethane	kg.	16%

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
<i>Chlorofluoroethanes:</i>			
2903 77 21	Chlorpentafluoroethane	kg.	16%
2903 77 22	1,2-Dichlorotetrafluoroethane	kg.	16%
2903 77 23	Trichlorotrifluoroethane	kg.	16%
2903 77 24	Tetrachlorodifluoroethane	kg.	16%
2903 77 25	Pentachlorofluoroethane	kg.	16%
<i>Chlorofluoropropanes:</i>			
2903 77 31	Chloroheptafluoropropane	kg.	16%
2903 77 32	Dichlorohexafluoropropane	kg.	16%
2903 77 33	Trichloropentafluoropropane	kg.	16%
2903 77 34	Tetrachlorotetrafluoropropane	kg.	16%
2903 77 35	Pentachlorotrifluoropropane	kg.	16%
2903 77 36	Hexachlorodifluoropropane	kg.	16%
2903 77 37	Heptachlorofluoropropane	kg.	16%
2903 77 90	Other derivatives, perhalogenated only with fluorine and chlorine	kg.	16%
2903 78 00	Other perhalogenated derivatives	kg.	16%
2903 79 00	Other	kg.	16%
<i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</i>			
2903 81 00	1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN)	kg.	16%
2903 82 00	Aldrin (ISO), chlordane (ISO)	kg.	16%
2903 89 00	Other	kg.	16%
<i>Halogenated derivatives of aromatic hydrocarbons :</i>			
2903 91	<i>Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:</i>		
2903 91 10	Chlorobenzene (monochloro)	kg.	16%
2903 91 20	o-dichlorobenzene (Orthodichlorobenzene)	kg.	16%
2903 91 30	p-dichlorobenzene (Paradichlorobenzene)	kg.	16%
2903 92	<i>Hexachlorobenzene (ISO) and DDT (ISO) [clogenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>		
2903 92 10	Hexachlorobenzene (ISO)	kg.	16%
	<i>DDT (ISO) [clogenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>		
2903 92 21	DDT Technical 75 Wdp	kg.	16%
2903 92 29	Other	kg.	16%
2903 99	<i>Other:</i>		
2903 99 10	Chlorofluorobenzene	kg.	16%
2903 99 20	Benzalchloride (Benzyl dichloride)	kg.	16%
2903 99 30	Benzotrichloride	kg.	16%
2903 99 40	Benzylchloride	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2903 99 50	Parachlorotoluene (4-chloromethyl benzene)	kg.	16%
2903 99 60	Naphthalene, chlorinated	kg.	16%
2903 99 70	Chlorofluoro aniline	kg.	16%
2903 99 90	Other	kg.	16%";
<i>(iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely:—</i>			
"2908 92 00	4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts	kg.	16%";
<i>(iv) in heading 2912,—</i>			
<i>(a) for tariff items 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely:—</i>			
“— <i>Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :</i>			
2912 41 00	Vanillin (4-hydroxy - 3 - methoxybenzaldehyde)	kg.	16%";
<i>(b) for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely:—</i>			
“— <i>Other:</i>			
2912 49 91	Aldehyde-alcohols	kg.	16%
2912 49 99	Other	kg.	16%";
<i>(v) in heading 2914,—</i>			
<i>(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;</i>			
<i>(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:—</i>			
“— <i>Camphor:</i>			
2914 29 21	Natural	kg.	16%
2914 29 22	Synthetic	kg.	16%";
<i>(vi) in heading 2916,—</i>			
<i>(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely:—</i>			
"2916 16 00	Binapacryl (ISO)	kg.	16%";
<i>(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;</i>			
<i>(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely:—</i>			
“2931	OTHER ORGANO-INORGANIC COMPOUNDS		
2931 10	<i>Tetramethyl lead and tetraethyl lead:</i>		
2931 10 10	Tetramethyl lead	kg.	16%
2931 10 20	Tetraethyl lead	kg.	16%
2931 20 00	Tributyltin compounds	kg.	16%
2931 90	<i>Other:</i>		
2931 90 10	Organo arsenic compounds	kg.	16%
2931 90 90	Other	kg.	16%";
<i>(viii) in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted, namely:—</i>			
"2932 19 90	Other	kg.	16%.

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
2932 20	<i>Lactones:</i>		
2932 20 10	Coumarin, methylcoumarins and ethylcoumarins	kg.	16%
2932 20 20	Phenolphthalein	kg.	16%
2932 20 90	Other	kg.	16%";
(ix) in heading 2937, for the tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2937 29 00	Other	kg.	16%
2937 50 00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg.	16%
2937 90	<i>Other:</i>		
	<i>Catecholamine hormones, their derivatives and structural analogues:</i>		
2937 90 11	Epinethrine	kg.	16%
2937 90 19	Other	kg.	16%
2937 90 20	Amino-acid derivatives	kg.	16%
2937 90 90	Other	kg.	16%";
(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:—			
"2939 44 00	Norephedrine and its salts	kg.	16%";
(22) in Chapter 30,—			
(i) in Note 1,—			
(a) after clause (a), the following clause shall be inserted, namely:—			
“(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);”;			
(b) the existing clauses (b) to (g) shall be re-lettered as clauses (c) to (h) thereof.			
(ii) for Note 2, the following shall be substituted, namely:—			
“2. For the purposes of heading 3002, the expression “immunological products” applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).”;			
(iii) in heading 3002,—			
(a) for the entry in column (2), the following entry shall be substituted, namely:—			
“HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS”;			
(b) for sub-heading 3002 10 and the entry relating thereto, the following shall be substituted, namely:—			
“3002 10	<i>Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.”;</i>		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
(23) in Chapter 37, in heading 3702,—			
(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3702 52	— <i>Of a width not exceeding 16 mm:</i>		
3702 52 10	--- Finished rolls of cinematographic positive	m	16%
3702 52 20	--- Other cinematographic film	m	16%
3702 52 90	--- Other	m	16%";
(ii) for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3702 96	— <i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i>		
	--- <i>Cinematographic film:</i>		
3702 96 11	---- Not exceeding 16 mm	m	16%
3702 96 19	---- Other	m	16%
3702 97	— <i>Of a width not exceeding 35 mm and of a length exceeding 30 m:</i>		
	--- <i>Cinematographic film:</i>		
3702 97 11	---- Not exceeding 16 mm	m	16%
3702 97 19	---- Other	m	16%
3702 98	— <i>Of a width exceeding 35 mm:</i>		
3702 98 10	--- Cinematographic film	m	16%
3702 98 90	--- Other	m	16%";

(24) in Chapter 38,—

(i) in Note 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and”;

(ii) after Note 6, the following Note shall be inserted, namely:—

“7. For the purposes of heading 3826, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.”;

(iii) the existing Notes 7, 8 and 9 shall be re-numbered as Notes 8, 9 and 10 thereof.

(iv) for Sub-heading Note 1, the following shall be substituted, namely:—

“1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol [DNOC (ISO)] or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).”;

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
(v) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely:—			
“3826 00 00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	kg.	16%;
(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely:—			
“4101 20	<i>Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted or 16 kg. when fresh, wet-salted or otherwise preserved:”;</i>		
(26) in Chapter 42,—			
(i) for Note 1, the following Notes shall be substituted, namely:—			
‘1. For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.			
2. This Chapter does not cover:			
(a) sterile surgical catgut or similar sterile suture materials (heading 3006);			
(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);			
(c) made up articles of netting (5608);			
(d) articles of Chapter 64;			
(e) headgear or parts thereof of Chapter 65;			
(f) whips, rigid-crops or articles of heading 6602;			
(g) cuff-links, bracelets or other imitation jewellery (heading 7117);			
(h) fittings or trimmings for harness, such as stirrups, bits, horse, brassess and buckles, separately presented (generally Section XV);			
(ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);			
(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);			
(l) articles of Chapter 95 (for example, toys, games, sports requisites); or			
(m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.’;			
(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 thereof and in Note 3 as so re-numbered, in clause (A), for the word and figure “Note 1”, the word and figure “Note 2” shall be substituted;			
(iii) in heading 4202,—			
(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 11	<i>with outer surface of leather or of composition leather:”;</i>		
(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 21	<i>with outer surface of leather or of composition leather:”;</i>		
(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 31	<i>with outer surface of leather or of composition leather:”;</i>		
(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 91 00	<i>with outer surface of leather or of composition leather</i>	u	16%;
(27) in Chapter 44,—			
(i) for the words “sub-heading Note”, the words “sub-heading Notes” shall be substituted;			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
<i>(ii) for sub-heading Note, the following sub-heading Notes shall be substituted, namely:—</i>			
‘1. For the purposes of sub-heading 4401 31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.			
2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression “tropical wood” means one of the following types of wood:			
Abura, Acajou, d’Afrque, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosip, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahagony, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyathoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio; Palissandre de Rose, Pau Amarello, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.’;			
<i>(iii) in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely:—</i>			
“— <i>Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :</i>			
4401 31 00	-- Wood pellets	mt	16%
4401 39 00	-- Other	mt	16%”;
<i>(28) in Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely:—</i>			
“4706 93 00	-- Obtained by a combination of mechanical and chemical processes	kg.	5%”;
<i>(29) in Chapter 48,—</i>			
<i>(i) in Note 2,—</i>			
(a) in clause (o), the word “or” occurring at the end shall be omitted;			
(b) for clause (p), the following clauses shall be substituted, namely:—			
“(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or			
“(q) Articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].”;			
<i>(ii) in Sub-heading Notes 3 and 4, for the words “obtained by a semi-chemical pulping process” and “semi-chemical process”, where they occur, the words “obtained by a combination of mechanical and chemical pulping processes” shall be substituted;</i>			
<i>(iii) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely:—</i>			
“4808 40	- <i>Kraft paper, creped or crinkled, whether or not embossed or perforated:</i>		
4808 40 10	-- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
(iv) in heading 4811,—			
(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely:—			
“4811 51 --”	<i>Bleached, weighing more than 150 g/m:</i>	kg.	16%
4811 51 10 ---	Aseptic packaging paper	kg.	16%
4811 51 90 ---	Other	kg.	16%
4811 59 --	<i>Other:</i>	kg.	16%
4811 59 10 ---	Aseptic packaging paper	kg.	16%";
4811 59 90 ---	Other	kg.	16%";
(b) the tariff item 4811 90 92 and the entries relating thereto shall be omitted;			
(v) in heading 4814, tariff item 4814 10 00 and the entries relating thereto shall be omitted;			
(vi) in heading 4818,—			
(a) in the entry in column (2), the words “NAPKINS FOR BABIES, TAMPONS,” shall be omitted;			
(b) sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;			
(30) in Section XI,—			
(i) in Note 1, for clause (u), the following clause shall be substituted, namely:—			
“(u) Articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or”;			
(ii) in Note 7,—			
(A) after clause (b), the following clause shall be inserted, namely:—			
“(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;”;			
(B) the existing clauses (c) to (f) shall be re-lettered as clauses (d) to (g) thereof;			
(31) in Chapter 56,—			
(i) in Note 1,—			
(a) in clause (d), the word “or”, occurring at the end, shall be omitted;			
(b) after clause (e), the following clause shall be inserted, namely:—			
“(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.”;			
(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;			
(32) in Chapter 58, in heading 5801,—			
(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;			
(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely:—			
‘5801 27 --	<i>Warp pile fabrics:</i>	m ²	10%
5801 27 10 ---	Warp pile fabrics, “epingle” (uncut)	m ²	10%
5801 27 20 ---	Warp pile fabrics, cut	m ²	10%’;
5801 27 90 ---	Other	m ²	10%’;
(iii) sub-heading 5801 34, tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;			

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:—			
“5801 37”	<i>Warp pile fabrics:</i>		
	<i>Warp pile fabrics, “epingle” (uncut):</i>		
5801 37 11	Velvet	m ²	10%
5801 37 19	Other	m ²	10%
5801 37 20	<i>Warp pile fabrics, cut</i>	m ²	10%
5801 37 90	Other	m ²	10%";
(33) in Chapter 61, in Note 6, in clause (a), the words “it also covers babies’ napkins;”, occurring at the end, shall be omitted;			
(34) in Chapter 62,—			
(i) in Note 4, in clause (a), the words “it also covers babies’ napkins;”, occurring at the end, shall be omitted;			
(ii) in heading 6211,—			
(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;			
(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely:—			
“6211 49”	<i>Of other textile materials:</i>		
6211 49 10	Of wool or fine animal hair	u	10%
6211 49 90	Other	u	10%";
(35) in Chapter 63, in heading 6306, for tariff items 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
“6306 40 00”	Pneumatic mattresses	u	10%
6306 90	<i>Other:</i>		
6306 90 10	Of cotton	kg.	10%
6306 90 90	<i>Of other textile materials</i>	kg.	10%";
(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 91 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely:—			
“6406 20 00”	Outer soles and heels, of rubber or plastics	kg.	16%
6406 90	<i>Other:</i>		
6406 90 10	Of wood	kg.	16%
6406 90 20	Leather parts other than soles and prepared uppers	kg.	16%
6406 90 30	Leather soles	kg.	16%
6406 90 40	Gaiters, leggings and similar articles	kg.	16%
6406 90 50	Parts of gaiters, leggings and similar articles	kg.	16%
6406 90 90	Other	kg.	16%";
(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
“6505”	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED		
6505 00	<i>Hats and other headgear, knitted or crocheted, or made up from lace,</i>		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
<i>felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:</i>			
6505 00 10	Hair nets	kg.	16%
6505 00 90	Other	kg.	16%";
(38) in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“6811 89	<i>Other articles:</i>	kg.	16%
6811 89 10	Tubes, pipes and tube or pipe fittings	kg.	16%";
6811 89 90	Other	kg.	16%";
(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“7319 40	<i>Safety pins and other pins:</i>	kg.	16%
7319 40 10	Safety pins	kg.	16%";
7319 40 90	Other pins	kg.	16%";
(40) in Chapter 74,—			
(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely:—			
“7404 00 23	Nickel Silver Scrap namely the following: mixed new nickel silver clippings covered by ISRI code word ‘Maize’, new nickel silver clippings covered by ISRI code word ‘Major’, new segregated nickel silver clippings covered by ISRI code word ‘Malar’, old nickel silver covered by ISRI code word ‘Malic’, nickel silver castings covered by ISRI code word ‘Naggy’, nickel silver turnings covered by ISRI code word ‘Niece’	kg.	16%";
(ii) in heading 7418,—			
(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words “ <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i> ” shall be omitted;			
(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 19 10 to 7418 19 90 and the entries relating thereto, the following shall be substituted, namely:—			
“7418 10	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>	kg.	16%
7418 10 10	Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
<i>Utensils:</i>			
7418 10 21	Of Brass	kg.	16%
7418 10 22	Of Copper	kg.	16%
7418 10 23	Of other copper alloys	kg.	16%
7418 10 24	E.P.N.S. Ware	kg.	16%
<i>Other:</i>			
7418 10 31	Of E.P.N.S.	kg.	16%
7418 10 39	Other	kg.	16%";
7418 10 90	Parts	kg.	16%";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(41) in Chapter 75, in heading 7503, for tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely:—			
“7503 00 10	Nickel scrap, namely the following: New nickel scrap covered by ISRI code word ‘Aroma’; old nickel scrap covered by ISRI code word ‘Burly’; new cupro nickel clips and solids covered by ISRI code word ‘Dandy’; cupro nickel solids covered by ISRI code word ‘Daunt’; soldered cupro nickel solids covered by ISRI code word ‘Delta’; cupro nickel spinnings, turnings, borings covered by ISRI code word ‘Decoy’; miscellaneous nickel copper and nickel copper iron covered by ISRI code word ‘Depth’; new R-monel clippings solids covered by ISRI code word ‘Hitch’; new mixed monel solids and clippings covered by ISRI code word ‘House’; old monel sheet and solids covered by ISRI code word ‘Ideal’; k-monel solids covered by ISRI code word ‘Indian’; soldered monel sheet and solids covered by ISRI code word ‘Junto’; monel castings covered by ISRI code word ‘Lemon’; monel turnings covered by ISRI code word ‘Lemur’; nickel scrap obtained by breaking up of ships, boats and other floating structures	kg.	16%”;
(42) in Chapter 76, in heading 7615,—			
(i) in the portion occurring immediately after the heading 7615; in the entry in column (2), the words “- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i> ” shall be omitted;			
(ii) for tariff item 7615 11 00, sub-heading 7615 19, tariff items 7615 19 10 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely:—			
“7615 10	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i> <i>Pressure cookers, Solar collectors:</i>		
7615 10 11	Pressure cookers	kg.	16%
7615 10 12	Solar collectors	kg.	16%
<i>Utensils:</i>			
7615 10 21	Non-stick	kg.	16%
7615 10 29	Other	kg.	16%
7615 10 30	Other table, kitchen or household articles	kg.	16%
7615 10 40	Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7615 10 90	Parts	kg.	16%”;
(43) in Chapter 82,—			
(i) in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;			
(ii) in heading 8205,—			
(a) after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely:—			
“8205 59 40	Forks other than those of heading 8201 and 8215	kg.	16%”;
(b) for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
“8205 90	<i>Other, including sets of articles of two or more sub-headings of this heading:</i>		
8205 90 10	Anvils and portable forges	kg.	16%

Tariff Item	Description of goods.	Unit	Rate of duty
(1)	(2)	(3)	(4)
8205 90 20	Grinding wheels with frame, hand or pedal-operated	kg.	16%
8205 90 30	Sets of articles of two or more of the foregoing sub-headings	kg.	16%
8205 90 90	Other	kg.	16%";
	(44) in Section XVI, in Note 1, in clause (a), for the brackets, word and figures "(heading 4010);", the brackets, word and figures "(heading 4010)," shall be substituted;		
	(45) in Chapter 84,—		
	(i) in Note 2, for the words, figures and brackets "Heading 8424 does not cover; Ink-jet printing machines (heading 8443).", the following shall be substituted, namely:—		
	"Heading 8424 does not cover :		
	(a) Ink-jet printing machines (heading 8443); or		
	(b) Water-jet cutting machines (heading 8456).";		
	(ii) in Note 9, in clause (C), in sub-clause (ii), the word "and" shall be omitted;		
	(iii) in heading 8425, in column (2), for the words "- Other winches; capstans:" occurring after tariff item 8425 19 20, the words "- winches; capstans:" shall be substituted;		
	(iv) in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely:—		
"8452 90	Furniture, bases and covers for sewing machines and parts thereof: other parts of sewing machines:		
	Furniture, bases and covers for sewing machines and parts thereof:	kg.	5%
8452 90 11	Furniture, bases and covers	kg.	5%
8452 90 19	Parts of furniture, bases and covers of sewing machines		
	Other parts of sewing machines:	kg.	5%
8452 90 91	Of household sewing machines	kg.	5%";
8452 90 99	Other	kg.	
	(v) in heading 8456, in the entry in column (2), for the words "OR PLASMA ARC PROCESSES", the words "OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES" shall be substituted;		
	(vi) in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely:—		
	" Passenger boarding bridges:	u	16%
8479 71 00	Of a kind used in airports	u	16%";
8479 79 00	Other		
	(46) in Chapter 85,—		
	(i) in Note 1, in clause (d), for the words, brackets and figures "purposes (Chapter 90)", the words, brackets and figures "sciences (heading 9018);" shall be substituted;		
	(ii) in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely:—		
"8507 50 00	Nickel-metal hydride	u	16%
8507 60 00	Lithium-ion	u	16%";
	(iii) in heading 8522, in the entry in column (2), for the words and figures "HEADINGS 8519 TO 8521", the words and figures "HEADINGS 8519 OR 8521" shall be substituted;		
	(iv) in heading 8523, for sub-heading 8523 40, tariff items 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely:—		
	" Optical media:		
8523 41	Unrecorded:		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
8523 41 10	Compact disc (Audio/video)	u	16%
8523 41 20	Blank master discs (that is, substrate) for producing stamper for compact disc	u	16%
8523 41 30	Matrices for production of records; prepared record blank	u	16%
8523 41 40	Cartridge tape	u	16%
8523 41 50	1/2" Videocassette suitable to work with digital VCR	u	16%
8523 41 60	DVD	u	16%
8523 41 90	Other	u	16%
8523 49	<i>Other:</i>	u	16%
8523 49 10	Compact disc (Audio)	u	16%
8523 49 20	Compact disc (video)	u	16%
8523 49 30	Stamper for CD audio, CD video and CD-ROM	u	16%
8523 49 40	DVD	u	16%
8523 49 50	Matrices for production of records; prepared record blank	u	16%
8523 49 60	Cartridge tape	u	16%
8523 49 70	1/2" Videocassette suitable to work with digital VCR	u	16%
8523 49 90	Other	u	16%";

(v) in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following shall be substituted, namely:—

"8528 73 -- *Other; Monochrome:*"

(vi) in heading 8540,—

(a) for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"8540 12 00 -- *Monochrome*

u 16%";

(b) for tariff item 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely:—

"8540 40 - *Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:*

8540 40 10 --- *Data or graphic display tubes, monochrome*

u 16%

8540 40 20 --- *Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm*

u 16%";

(c) tariff item 8540 72 00 and the entries relating thereto shall be omitted;

(47) in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff item and entries shall be substituted, namely:—

"8714 10 - *Of motorcycles (including mopeds):*

8714 10 10 --- *Saddles*

kg. 16%

8714 10 90 --- *Other*

kg. 16%";

(48) in Chapter 90,—

(i) in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"9007 10 - *Cameras:*

9007 10 10 --- *For film of less than 16 mm width or for double- 8 mm film*

u 16%

9007 10 90 --- *Other*

u 16%";

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
(ii) in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9008 50	<i>Projectors, enlargers and reducers:</i>		
9008 50 10	Slide projectors	u	16%
9008 50 20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	16%
9008 50 30	Other image projectors	u	16%
9008 50 40	Photographic (other than Cinematographic) enlargers and reducers	u	16%";
(49) in Chapter 91,—			
(i) in heading 9109,—			
(a) in the portion occurring immediately after the heading 9109, in the entry in column (2), the words “ <i>Electrically operated:</i> ” shall be omitted;			
(b) for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9109 10	<i>Electrically operated:</i>		
9109 10 10	Of alarm clocks	u	16%
9109 10 90	Other	u	16%";
(ii) in heading 9114,—			
(a) tariff item 9114 20 00 and the entries relating thereto shall be omitted;			
(b) for sub-heading 9114 90, tariff items 9114 90 10 and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:—			
“9114 90	<i>Other:</i>		
9114 90 30	Jewels	kg.	16%
9114 90 90	<i>Other:</i>		
9114 90 91	For watches	kg.	16%
9114 90 92	For clocks	kg.	16%";
(50) in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:—			
“WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS.”;			
(51) In Chapter 93,—			
(i) in heading 9301,—			
(a) in the portion occurring immediately after the heading 9301, in the entry in column (2), the words “ <i>Artillery weapons (for example, guns, howitzers and mortars):</i> ” shall be omitted;			
(b) for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9301 10	<i>Artillery weapons (for example, guns, howitzers and mortars):</i>		
9301 10 10	Self propelled	u	5%
9301 10 90	Other	u	5%";
(ii) in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9305 10 00	Of revolvers or pistols	kg.	16%
9305 20	<i>Of shotguns or rifles of heading 9303:</i>		

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
9305 20 10 ---	Shotgun barrels	kg.	16%
9305 20 90 ---	Other	kg.	16%";
(52) in Chapter 94,—			
	(i) in Note 1, in clause (g), for the words and figures "headings 8519 to 8521", the words and figures "heading 8519 or 8521" shall be substituted;		
	(ii) in Note 2, for clause (a), the following clause shall be substituted, namely:—		
	“(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;”;		
(53) in Chapter 95,—			
	(i) in Note 1, in clause (m), for the words, brackets and figures "or radio remote control apparatus (heading 8526)", the following shall be substituted, namely:—		
	‘discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);’;		
	(ii) after Note 5, the following Sub-heading Note shall be inserted, namely:—		
	“Sub-heading Note		
	Sub-heading 9504 50 covers :		
	(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or		
	(b) Video game machines having a self-contained video screen, whether or not portable.		
	This Sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).”;		
	(iii) in heading 9504,—		
	(a) in the entry in column (2), for the words “ARTICLES OF FUNFAIR”, the words “VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR” shall be substituted;		
	(b) the tariff item 9504 10 00 and the entries relating thereto shall be omitted;		
	(c) for Sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:—		
“9504 30 00	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	16%”;
	(d) after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:—		
“9504 50 00	Video game consoles and machines, other than those of sub-heading 9504 30	u	16%”;
	(e) after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:—		
“9504 90 20	Carrom Board with or without coins and strikers	u	16%”;
(54) in Chapter 96,—			
	(i) in heading 9608,—		
	(a) for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:—		
	“--- With liquid ink (for rolling ball pen):		
9608 10 11	High value ball point pens	u	16%

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
9608 10 12	Ball point pens with body or cap of precious metal or rolled precious metal	u	16%
9608 10 19	Other	u	16%
	<i>Other:</i>		
9608 10 91	High value ball point pens	u	16%
9608 10 92	Ball point pens with body or cap of precious metal or rolled precious metal	u	16%
9608 10 99	Other	u	16%";
(b) for tariff item 9608 20 00, sub-heading 9608 31, tariff items 9608 31 10, 9608 31 90, sub-heading 9608 39, tariff items 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be substituted, namely:—			
“9608 20 00	Felt tipped and other porous-tipped pens and markers	u	16%
9608 30	<i>Fountain pens, stylograph pens and other pens:</i>		
	<i>Fountain pens:</i>		
9608 30 11	High value fountain pens	u	16%
9608 30 12	With body or cap of precious metal or rolled precious metal	u	16%
9608 30 19	Other	u	16%
	<i>Stylograph pens:</i>		
9608 30 21	High value pens	u	16%
9608 30 22	With body or cap of precious metal or rolled precious metal	u	16%
9608 30 29	Other	u	16%
	<i>Other :</i>		
9608 30 91	High value pens	u	16%
9608 30 92	With body or cap of precious metal or rolled precious metal	u	16%
9608 30 99	Other	u	16%";
(ii) after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—			
“9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL		
9619 00	<i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:</i>		
9619 00 10	Sanitary towels (pads) or sanitary napkins	kg.	5%
9619 00 20	Tampons	kg.	5%
9619 00 30	Napkins and napkin liners for babies	kg.	5%
9619 00 40	Clinical diapers	kg.	5%
9619 00 90	Others	kg.	5%";

THE TWELFTH SCHEDULE

[See section 73(b)]

In the Third Schedule to the Central Excise Tariff Act,—

(a) for S. No.100 and the entries relating thereto, the following shall be substituted and shall be deemed to have been substituted with effect from the 27th day of February, 2010, namely:—

S. No.	Chapter Heading, Sub-heading or tariff item	Description of goods
(1)	(2)	(3)
"100	Any Chapter	Parts, components and assemblies of vehicles (including chassis fitted with engines) falling under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716";

(b) after S. No.100 and the entries relating thereto, the following S.No. and entries shall be added and shall be deemed to have been added with effect from the 29th day of April, 2010, namely:—

(1)	(2)	(3)
"100A	Any Chapter	Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10".

THE THIRTEENTH SCHEDULE

(See section 78)

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957,—

- (a) heading 1701 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted;
- (b) tariff item 1702 90 10 and the entries relating thereto shall be omitted;
- (c) headings 5007, 5111, 5112, 5208, 5209, 5210, 5211, 5212, 5407, 5408, 5512, 5513, 5514, 5515, 5516, 5801, 5802, 5803, 5804, 5806, 5810, 5901, 5902, 5903, 5907, 6001, 6002, 6003, 6004, 6005 and 6006 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted.

Sd/-

V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government



(C)

The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs DepartmentSachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/11-2012/Act-11-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 2nd September, 2011, Bhadra 11, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 1st September, 2011, is hereby published for general information :-**THE COINAGE ACT, 2011***An Act*

(Act No. 11 of 2011)

[1st September, 2011]*to consolidate the laws relating to coinage and the Mints, the protection of coinage and to provide for the prohibition of melting or destruction of coins and prohibit the making or the possession thereof for issue and for matters connected therewith or incidental thereto.*

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows :-

CHAPTER I**PRELIMINARY**

1. (1) This Act may be called the Coinage Act, 2011.

Short title and commencement.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central government may, by notification in the Official gazette, appoint.

2. In this Act, unless the context otherwise requires,-

Definitions.

(a) "coin" means any coin which is made of any metal or any other material stamped by the government or any other authority empowered by the government in this behalf and which is a legal tender including commemorative coin and government of India one rupee note.

Explanation.—For the removal of doubts, it is hereby clarified that a "coin" does not include the credit card, debit card, postal order and e-money issued by any bank, post office or financial institution;

(b) "commemorative coin" means any coin stamped by the Government or any other authority empowered by the Government in this behalf to commemorate any specific occasion or event and expressed in Indian currency;

(c) "deface" means any type of clipping, filing, stamping, or such other alteration of the surface or shape of a coin as is readily distinguishable from the effects of reasonable wear;

(d) "Government" means the Central Government;

(e) "issue" means to put a coin into circulation for use as money;

(f) "metal" means any metal, base metal, alloy, gold, silver or any other material which may be prescribed by the Government for the purpose of any coin;

(g) "Mint" means the Security Printing and Minting Corporation of India Limited formed and incorporated under the Companies Act, 1956 or any other organisation established by or under the authority of the Government to make a coin by stamping metal;

(h) "notification" means notification published in the Official Gazette;

(i) "per cent." means the percentage of metals prescribed for any coin;

(j) "prescribed" means prescribed by rules made under this Act;

(k) "remedy" means variation from the standard weight and fineness;

(l) "standard weight" means the weight prescribed for any coin.

CHAPTER II

ESTABLISHMENT OF MINTS

Power to establish and abolish Mints.

3. The Government may, by notification,—

(a) establish a Mint at any place which may be managed by it or by any other person, which may be authorised for this purpose:

Provided that the Mints established before the commencement of this Act shall be deemed to have been established by the Government under this section:

Provided further that where the Government is of the opinion that it is necessary or expedient in the public interest so to do, it may authorise the minting of coins by any organisation or Government of any foreign country, within or beyond the limits of India and acquire such coins either by way of import or otherwise for issue under its authority;

(b) abolish any Mint.

CHAPTER III

COINAGE

Denominations, dimensions, designs and composition of coins.

4. Coins may be minted at the Mints or at any other place authorised under the proviso to section 3 of such denominations not higher than one thousand rupees and of such dimensions and designs and containing such metals or mixed metals of such composition or any other material as may be prescribed by the Government.

Standard weight and remedy.

5. The standard weight of the coin of any denomination, minted under the provisions of section 4, and the remedy allowed in making of such coins, shall be such as may be prescribed in this behalf by the Government from time to time.

6. (1) The coins issued under the authority of section 4 shall be a legal tender in payment or on account, in case of—

Coin when a legal tender.

(a) a coin of any denomination not lower than one rupee, for any sum not exceeding one thousand rupees;

(b) a half-rupee coin, for any sum not exceeding ten rupees;

(c) any other coin, for any sum not exceeding one rupee:

Provided that the coin has not been defaced and has not lost weight so as to be less than such weight as may be prescribed in its case.

17 of 1964.

(2) All new coins in the naya paisa series, designated as such under the notification of the Government of India in the Ministry of Finance, Department of Economic Affairs, Number S.R.O. 1120, dated the 11th May, 1956 issued prior to the commencement of the Indian Coination (Amendment) Act, 1964, shall continue to be a legal tender in payment or on account, in case of,—

(a) a half-rupee or fifty naye paisa coin, for any sum not exceeding ten rupees;

(b) any other coin, for any sum not exceeding one rupee.

7. (1) The rupee shall be divided into one hundred units and any such unit may be designated by the Government, by notification, under such name as it thinks fit.

Decimal system of coinage.

(2) All references in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument to any value expressed in annas, paisa and pies shall be construed as references to that value expressed in units referred to in sub-section (1) converted thereto at the rate of sixteen anna, sixty-four paisa or one hundred and ninety-two pies to one hundred units referred to in sub-section (1).

(3) All references in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument to any value in naya paisa or naye paisa shall be construed as references to that value expressed respectively in units referred to in sub-section (1).

8. Notwithstanding anything contained in section 6, the Government may, by notification, call in with effect from such date as may be specified in the notification, any coin, of whatever date or denomination and on and from the date so specified, such coin shall cease to be a legal tender, save to such extent as may be specified in the notification.

Power to call in coin.

CHAPTER IV

DIMINISHED, DEFACED AND COUNTERFEIT COINS

9. (1) Where any coin which has been minted and issued by or under the authority of the Government is tendered to any person authorised by it to act under this section, and such person has reason to believe that the coin—

Power to certain persons to cut, diminished or defaced coins.

(a) has been diminished in weight so as to be more than such per cent. below standard weight as provided in section 5; or

(b) has been defaced,

he shall, by himself or through another person, cut or break the coin.

(2) A person cutting or breaking coin under the provisions of clause (a) of sub-section (1) shall receive and pay for the coin at its face value.

(3) A person cutting or breaking coin under the provisions of clause (b) of sub-section (1) shall observe the following procedure, namely:—

(a) if such person has reason to believe, that the coin has been fraudulently defaced, he shall return the pieces to the person tendering the coin, who shall bear the loss caused by such cutting or breaking;

(b) if such person has reason to believe, that the coin has not been fraudulently defaced, he shall receive and pay for the coin at its face value.

10. Where any coin minted or issued by or under the authority of the Government is tendered to any person authorised by the Government under section 9 and such person has reason to believe that the coin is counterfeit, he shall by himself or through another person cut or break the coin, and the tenderer shall bear the loss caused by such cutting or breaking.

11. The Mint may in writing authorise any other organisation of the Government to melt withdrawn coins or take any help of such organisation for the said purpose.

*Explanation.—*For the purposes of this section “organisation” means any Government industrial unit or public sector undertaking possessing melting facilities.

CHAPTER V

OFFENCES AND PENALTIES

12. (1) No person shall—

(i) use any metal piece as coin whether stamped or unstamped, intended to be used as money except by the authority of the Government, or

(ii) melt or destroy any coin, or

(iii) use coin other than as a medium of exchange, or

(iv) have in his possession, custody or control,—

(a) any melted coin, whether in the molten state or in a solid state, or

(b) any coin in a destroyed or mutilated state, or

(c) coins substantially in excess of his reasonable requirements for the purpose of selling such coins for value other than their face value or for melting or for destroying or for disposing these coins other than as a medium of exchange.

*Explanation.—*For the purposes of determining the reasonable requirements of coins of a person, due regard shall be had to—

(i) his total daily requirements of coins;

(ii) the nature of his business, occupation or profession;

(iii) the mode of his acquisition of coins; and

(iv) the manner in which, and the place at which, such coins are being possessed, held or controlled by him.

(2) Whoever is found to be in possession of any metal or material which contains alloys in the same proportions in which they have been used in the manufacture of any coin shall be presumed, until the contrary is proved, to have contravened the provisions of sub-section (1).

(3) Nothing in this section shall apply—

(i) to any person who is found in possession of any metal or scraps or scissel, etc., of non-recyclable coinage metal, which he may so possess as a result of valid disposal by auctions by a Mint;

Power to certain persons to cut counterfeit coins.

Power of Mint to delegate its functions.

Prohibition of making or melting or destruction of coins.

(ii) to the Mint, Reserve Bank of India and its authorised agents, and suppliers of coins or coin blanks to the extent of orders placed by or under the authority of the Government until their supply or completion of orders placed by the Government;

(iii) to any prospective supplier who intends to supply coin or coin blanks as samples against a valid tender documents purchased by him provided that quantity is in reasonable agreement with quantity of samples to be supplied.

13. Whoever contravenes any provisions of section 12 shall be punishable with imprisonment which may extend to seven years and with fine.

14. (1) No person shall—

(a) make or issue or attempt to issue any metal piece except as provided under section 4 for the purpose of coin;

(b) possess, custody or control of any metal piece with the intent to issue the piece for use as money for a medium of exchange.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment which may extend to one year or with fine or with both:

Provided that if any person convicted under this section is again convicted, he shall be punishable with imprisonment which may extend to three years or with fine or with both.

15. (1) No person shall bring by sea or by land or by air into India of any piece of metal to be used as coin except with the authority or permission of the Government.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment which may extend to seven years and with fine.

16. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of its business, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding, anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer, such director, manager, secretary or other officer of the company shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate and includes a firm, society or other association of individuals; and

(b) “director”, in relation to—

(i) a firm, means a partner or proprietor of the firm;

(ii) a society or other association of individuals, means the person who is entrusted, under the rules of the society or other association, with the management of the affairs of the society or other association of the individuals, as the case may be.

Penalty for contravention of section 12.

Prohibition and penalty for unlawful making, issue or possession of pieces of metal to be used as money.

Prohibition and penalty for bringing metal piece for use as coin.

Offences by companies.

CHAPTER VI
MISCELLANEOUS

Forfeiture.

17. Any coin or metal in relation to which any offence under this Act has been committed shall be forfeited to the Government.

Probation of Offenders Act, 1958 not to apply to offences under this Act.

18. Nothing in the Probation of Offenders Act, 1958 shall apply to offences under this

20 of 1958.

Offences to be cognizable, bailable and non-compoundable.

19. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, offences under this Act shall be cognizable and bailable, but shall not be compoundable.

2 of 1974.

Amendment of Act 2 of 1934.

20. In the Reserve Bank of India Act, 1934,—

(i) in section 2, in clause (d), for the words and figures "the Indian Coinage Act, 1906", the words and figures "the Coinage Act, 2011" shall be substituted;

3 of 1906.

(ii) in section 39, for the words and figures "the Indian Coinage Act, 1906", at both the places where they occur, the words and figures "the Coinage Act, 2011" shall be substituted.

3 of 1906.

Offences may be tried summarily.

21. Notwithstanding anything contained in section 260 of the Code of Criminal Procedure, 1973, offences under this Act may be tried summarily by a Judicial Magistrate of the first class or a Metropolitan Magistrate.

2 of 1974.

Protection of action taken in good faith.

22. No suit or other legal proceedings shall lie against any person in respect of anything which is in good faith done, or intended to be done, under or in pursuance of the provisions of this Act.

Power to remove difficulties.

23. (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as may appear it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of five years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Power to make rules.

24. (1) The Government may, by notification, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the use of metal for the purpose of making any coin under clause (f) of section 2;

(b) the per cent. of metals for any coin under clause (i) of section 2;

(c) the standard weight for any coin under clause (l) of section 2;

(d) the dimensions, designs, metals, mixed metals or their composition, for coins under section 4;

(e) the standard weight of coins and the remedy allowed in making such coins under section 5.

25. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule

Rules to be laid before Parliament.

should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

26. Nothing in this Act shall be deemed to prohibit or restrict the making at any Mint in India of coins intended for issue as money by the foreign Government of any territories beyond the limits of India.

Saving of
making other
coins at
Mints.

27. (1) The following enactments are hereby repealed—

Repeal and
savings.

- 1 of 1889. (a) the Metal Tokens Act, 1889;
- 3 of 1906. (b) the Coinage Act, 1906;
- 22 of 1918. (c) the Bronze Coin (Legal Tender) Act, 1918;
- Ord. IV of 1940. (d) the Currency Ordinance, 1940;
- 52 of 1971. (e) the Small Coins (Offences) Act, 1971.

(2) The repeal by this Act of the enactments and Ordinance specified in sub-section (1) shall not—

- (a) affect any other enactment in which the repealed enactment or Ordinance has been applied, incorporated or referred to;
- (b) affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;
- (c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment or Ordinance hereby repealed;
- (d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

10 of 1897. (3) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals.

28. Notwithstanding the repeal of the enactments and the Ordinance specified in sub-section (1) of section 27,—

Continuance
of existing
coins.

- (a) all coins issued under the said enactments; and
- (b) Government of India one rupee note issued under the Currency Ordinance, 1940,

which are legal tender immediately before the commencement of the Coinage Act, 2011 shall be deemed to be the coin and continue to be legal tender in payment or on account under the corresponding provisions of this Act.

Sd/-
V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department
Sachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/12-2012/Act-12-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE
Legislative Department
New Delhi, the 8th September, 2011, Bhadra 17, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 7th September, 2011, is hereby published for general information :-

THE JUVENILE JUSTICE (CARE AND PROTECTION OF CHILDREN) AMENDMENT ACT, 2011

An Act

(Act No. 12 of 2011)-

[7th September, 2011]*further to amend the Juvenile Justice (Care and Protection of Children) Act, 2000.*

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows :-

1. (1) This Act may be called the Juvenile Justice (Care and Protection of Children) Amendment Act, 2011. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

56 of 2000. 2. In the Juvenile Justice (care and Protection of Children) Act, 2000 (hereinafter referred to as the principal Act), in section 48, sub-section (2) shall be omitted. Amendment of section 48.

3. For section 58 of the principal Act, the following section shall be substituted, namely :- Substitution of new section for section 58.

"58. (1) Where it appears to the competent authority that any juvenile or child kept in a special home or an observation home or a children's home or a shelter home or in an institution in pursuance of this act, is a mentally ill person or addicted to alcohol or other drugs which lead to behavioural changes in a person, the competent authority may order his removal to a psychiatric hospital or psychiatric nursing home. Transfer of juvenile or child as are mentally ill or addicted to alcohol or other drugs.

Sd/-

V. K. Bhasin

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi

Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/13-2012/Act-13-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 9th September, 2011, Bhadra 18, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 8th September, 2011, is hereby published for general information :-

THE INDIAN MEDICAL COUNCIL (AMENDMENT) ACT, 2011

An Act

(Act No. 13 of 2011)

[8th September, 2011]

further to amend the Indian Medical Council Act, 1956.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Medical Council (Amendment) Act, 2011. Short title and commencement.
- (2) It shall be deemed to have come into force on the 10th day of May, 2011.
2. In section 3 A of the Indian Medical Council Act, 1956 (hereinafter referred to as the principal Act), in sub-section (2), for the words "one year", the words "two years" shall be substituted. Amendment of section 3A of Act 102 of 1956.
3. (1) The Indian Medical Council (Amendment) Ordinance, 2011, is hereby repealed. Repeal and saving.
- (2) Notwithstanding the repeal of the Indian Medical Council (Amendment) Ordinance, 2011, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Sd/-

V. K. Bhasin

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi

Secretary to Government.



The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department
Sachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/14-2012/Act-14-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE
Legislative Department
New Delhi, the 20th September, 2011, Bhadra 29, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 16th September, 2011, is hereby published for general information :-

THE CUSTOMS (AMENDMENT AND VALIDATION) ACT, 2011*An Act*

(Act No. 14 of 2011)

[16th September, 2011]*further to amend the Customs Act, 1962.*

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. This Act may be called the Customs (Amendment and Validation) Act, 2011. Short title.
2. In section 28 of the Customs Act, 1962, after sub-section (10), the following sub-section shall be inserted, namely:—

"(11) Notwithstanding anything to the contrary contained in any judgment, decree or order of any court of law, tribunal or other authority, all persons appointed as officers of Customs under sub-section (1) of section 4 before the 6th day of July, 2011 shall be deemed to have and always had the power of assessment under section 17 and shall be deemed to have been and always had been the proper officers for the purposes of this section."

Amendment of

section 28 of Act

52 of 1962.

Sd/-
V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,
C. J. Gothi
Secretary to Government.



The Gujarat Government Gazette

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PART - VI**Acts of Parliament and Ordinances promulgated by the President.**

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/15-2012/Act-15-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 23rd September, 2011, Asvina 1, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 23rd September, 2011, is hereby published for general information :-

THE ORISSA (ALTERATION OF NAME) ACT, 2011*An Act*

(Act No. 15 of 2011)

[23rd September, 2011]*to alter the name of the State of Orissa.*

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Orissa (Alteration of Name) Act, 2011.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) "appointed day" means the date appointed under sub-section (2) of section 1 for the coming into force of this Act;

(b) "appropriate Government" means, as respects a law relating to a matter enumerated in List I in the Seventh Schedule to the Constitution, the Central Government, and as respects any other law, the State Government;

(c) "law" includes any enactment, Ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having the force of law in the whole or any part of the State of Orissa.

Alteration of
name of State
of Orissa.

Amendment
of article 164.

Amendment
of article 273.

Amendment of
First Schedule to
the Constitution.

Amendment
of Fourth
Schedule to
the Constitu-
tion.

Power to
adapt laws.

Power to
construe laws.

Legal
proceedings.

3. As from the appointed day, the State of Orissa shall be known as the State of Odisha.

4. In article 164 of the Constitution, in clause (1), in the proviso, for the word "Orissa", the word "Odisha" shall be substituted.

5. In article 273, in clause (1), for the word "Orissa", the word "Odisha" shall be substituted.

6. In the First Schedule to the Constitution, under the heading "I. THE STATES", in entry 10, under the column "Name", for the word "Orissa", the word "Odisha" shall be substituted.

7. In the Fourth Schedule to the Constitution, under the heading "TABLE", in entry 14, in the second column, for the word "Orissa", the word "Odisha" shall be substituted.

8. (1) For the purpose of giving effect to the alteration of the name of the State of Orissa by section 3, the appropriate Government may, before the expiration of one year from the appointed day, by order, make such adaptations and modifications of any law made before the appointed day, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made.

(2) Nothing in sub-section (1) shall be deemed to prevent a competent Legislature or other competent authority from repealing or amending any law adapted or modified by the appropriate Government under the said sub-section.

9. Notwithstanding that no provision or insufficient provision has been made under section 8 for the adaptation of a law made before the appointed day, any court, tribunal or authority, required or empowered to enforce such law, may construe the law in such manner, without affecting the substance, as may be necessary or proper in regard to the matter before the court, tribunal or authority.

10. Where immediately before the appointed day any legal proceedings are pending to which the State of Orissa is a party, the State of Odisha shall be deemed to have been substituted for the State of Orissa in those proceedings.

Sd/-

V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government

Government Central Press, Gandhinagar



(C)

The Gujarat Government Gazette

EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/18-2012/Act-18-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 13th October, 2011, Asvina 21, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 12th October, 2011, is hereby published for general information :-THE NATIONAL COUNCIL FOR TEACHER EDUCATION (AMENDMENT)
ACT, 2011*An Act*

(Act No. 18 of 2011)

[12th October, 2011]*to amend the National Council for Teacher Education Act, 1993.*

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the National Council for Teacher Education Short title and (Amendment) Act, 2011 commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In the National Council for Teacher Education Act, 1993 (hereinafter referred to as Amendment of the principal Act), in the long title, after the words "in the teacher education system", the long title. words "including qualifications of school teachers" shall be inserted.

Amendment
of section 1.

3. In section 1 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Save as otherwise provided in this Act, the provisions of this Act shall apply to—

(a) institutions;

(b) students and teachers of the institutions;

(c) schools imparting pre-primary, primary, upper primary, secondary or senior secondary education and colleges providing senior secondary or intermediate education irrespective of the fact, by whatever names they may be called; and

(d) teachers for schools and colleges referred to in clause (c).".

Amendment
of section 2.

4. In section 2 of the principal Act,—

(i) after clause (e), the following clause shall be inserted, namely:—

'(ea) "local authority" means a Municipal Corporation, Municipal Committee, Municipal Council, Zila Parishad, District Board or Nagar Panchayat or Panchayat, or other authority (by whatever name called), legally entitled to, or entrusted by the Government with the control or management of a municipal or local fund,';

(ii) after clause (k), the following clause shall be inserted, namely:—

'(ka) "school" means any recognised school imparting pre-primary, primary, upper primary, secondary or senior secondary education, or a college imparting senior secondary education, and includes—

(i) a school established, owned and controlled by the Central Government, or the State Government or a local authority;

(ii) a school receiving aid or grants to meet whole or part of its expenses from the Central Government, the State Government or a local authority;

(iii) a school not receiving any aid or grants to meet whole or part of its expenses from the Central Government, the State Government or a local authority,'.

Amendment
of section 12.

5. In section 12 of the principal Act, in clause (d), the words "in schools or" shall be omitted.

6. After section 12 of the principal Act, the following section shall be inserted, namely:—

"12A. For the purpose of maintaining standards of education in schools, the Council may, by regulations, determine the qualifications of persons for being recruited as teachers in any pre-primary, primary, upper primary, secondary, senior secondary or intermediate school or college, by whatever name called, established, run, aided or recognised by the Central Government or a State Government or a local or other authority:

Provided that nothing in this section shall adversely affect the continuance of any person recruited in any pre-primary, primary, upper primary, secondary, senior secondary or intermediate schools or colleges, under any rule, regulation or order made by the Central Government, a State Government, a local or other authority, immediately before the commencement of the National Council for Teacher Education

Insertion of
new section
12A.

Power of
Council to
determine
minimum
standards of
education of
school
teachers.

(Amendment) Act, 2011 solely on the ground of non-fulfilment of such qualifications as may be specified by the Council:

35 of 2009.

Provided further that the minimum qualifications of a teacher referred to in the first proviso shall be acquired within the period specified in this Act or under the Right of Children to Free and Compulsory Education Act, 2009.”.

7. In section 32 of the principal Act, in sub-section (2), after clause (d), the following clause shall be inserted, namely:—

Amendment
of section 32.

“(dd) the qualifications of teachers under section 12A;”.

Sd/-
V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government

Government Central Press, Gandhinagar.



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PART - VI**Acts of Parliament and Ordinances promulgated by the President.**

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 19th April, 2012.

No. RPB/21-2012/Act-21-11/E :-The following Act of Parliament is republished for general information :-

**GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE**

Legislative Department

New Delhi, the 31st December, 2011, Pausa 10, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 30th December, 2011, is hereby published for general information :-

**THE CABLE TELEVISION NETWORKS (REGULATION) AMENDMENT
ACT, 2011**

An Act

(Act No. 21 of 2011)

[30th December, 2011]*further to amend the Cable Television Network Regulation) Act, 1995.*

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Cable Television Networks (Regulation) Amendment Act, 2011. Short title and commencement.

(2) It shall be deemed to have come into force on the 25th day of October, 2011.

7 of 1995. 2. In section 2 of the Cable Television Networks (Regulation) Act, 1995 (hereinafter referred to as the principal Act),— Amendment of section 2.

(A) for clause (aa), the following clauses shall be substituted, namely:—

(ai) "Authority" means the Telecom Regulatory Authority of India established under sub-section (1) of section 3 of the Telecom Regulatory Authority of India Act, 1997;

24 of 1997.

(aii) "Broadcaster" means a person or a group of persons, or body corporate, or any organisation or body providing programming services and includes his or its authorised distribution agencies;

(aiii) "cable operator" means any person who provides cable service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network and fulfils the prescribed eligibility criteria and conditions; ;

(B) in clause (e), for sub-clause (iii), the following sub-clause shall be substituted, namely:—

"(iii) a company as defined in section 3 of the Companies Act, 1956;"

1 of 1956.

(C) after clause (e), the following clause shall be inserted, namely:—

'(ei) "post" means a post and includes a pole, tower, standard, stay, strut, cabinet, pillar or any above ground contrivance for carrying, suspending or supporting any network infrastructure facility;';

(D) in clause (g), in sub-clause (i), the words "through video cassette recorders or video cassette players" shall be omitted;

(E) after clause (g), the following clause shall be inserted, namely:—

'(g) "public authority" means any authority, body or institution of local self-government constituted or established by or under—

(i) the Constitution of India;

(ii) any law made by Parliament;

(iii) any law made by a State Legislature;

(iv) any notification issued or order made by the appropriate Government,

and includes any—

(v) body owned, controlled or substantially financed; or

(vi) non-governmental organisation substantially financed,

directly or indirectly by funds provided by the appropriate Government;';

(F) in clause (h), after the words "under this Act", the following shall be inserted, namely:—

"within such local limits of jurisdiction as may be determined by that Government";

(G) in clause (i),—

(a) for the words "a person", the words "any individual, or association of individuals, or a company, or any other organisation or body" shall be substituted;

(b) for the words "indicated by him", the words "indicated by him or it" shall be substituted.

3. In section 3 of the principal Act, the proviso shall be omitted.

Amendment
of section 3.

4. For section 4 of the principal Act, the following section shall be substituted, namely:—

Substitution of
new section
for section 4.

"4. (1) Any person who is desirous of operating or is operating a cable television network may apply for registration or renewal of registration, as a cable operator to the registering authority.

Registration as
cable operator.

(2) The cable operator shall fulfil such eligibility criteria and conditions as may be prescribed and different eligibility criteria may be prescribed for different categories of cable operators.

(3) On and from the date of issue of notification under section 4A, no new registration in a State, city, town or area notified under that section shall be granted to any cable operator who does not undertake to transmit or re-transmit channels in an encrypted form through a digital addressable system.

(4) An application under sub-section (1) shall be made in such form and be accompanied by such documents and fees as may be prescribed.

(5) On receipt of the application, the registering authority shall satisfy itself that the applicant has furnished all the required information prescribed under sub-section (4) and on being so satisfied, register the applicant as a cable operator and grant him a certificate of registration or renew its registration, as the case may be, subject to such terms and conditions as may be prescribed under sub-section (6):

Provided that the registering authority may, if it is satisfied that the applicant does not fulfil the eligibility criteria and conditions prescribed under sub-section (2) or the application is not accompanied by necessary documents or fees as prescribed under sub-section (4), and for reasons to be recorded in writing, by order, refuse to grant its registration or renewal, as the case may be, and communicate the same to the applicant:

Provided further that the applicant may prefer an appeal against the order of the registering authority refusing grant or renewal of registration to the Central Government.

(6) Without prejudice to the compliance of eligibility criteria for registration of cable operators, the Central Government may prescribe, having regard to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, public order, decency or morality, foreign relation or contempt of court, defamation or incitement to an offence, such terms and conditions of registration including additional criteria or conditions to be fulfilled by the cable operator.

(7) The Central Government may suspend or revoke the registration granted under sub-section (5) if the cable operator violates one or more of the terms and conditions of such registration:

Provided that no such order of suspension or revocation shall be made without giving a reasonable opportunity of being heard to the cable operator."

5. For section 4A of the principal Act, the following sections shall be substituted, namely:—

Substitution
of new
sections for
section 4A.

'4A. (1) Where the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, make it obligatory for every cable operator to transmit or re-transmit programmes of any channel in an encrypted form through a digital addressable system with effect from such date as may be specified in the notification and different dates may be specified for different States, cities, towns or areas, as the case may be:

Transmission
of
programmes
through
digital
addressable
systems, etc.

Provided that the date specified in the notification shall not be earlier than six months from the date of issue of such notification to enable the cable operators in different States, cities, towns or areas to install the equipment required for the purposes of this sub-section.

(2) The Central Government may prescribe appropriate measures and take such steps as it may consider necessary for implementation of the notification issued under sub-section (1).

(3) If the Central Government is satisfied that it is necessary in the public interest so to do, and if not otherwise specified by the Authority, it may direct the Authority to specify, by notification in the Official Gazette, one or more free-to-air channels to be included in the package of channels forming basic service tier and any one or more such channels may be specified, in the notification, *genre-wise* for providing a programme mix of entertainment, information, education and such other programmes and fix the tariff for basic service tier which shall be offered by the cable operators to the consumers and the consumer shall have the option to subscribe to any such tier:

Provided that the cable operator shall also offer the channels in the basic service tier on a *la carte* basis to the subscriber at a tariff specified under this sub-section.

(4) The Central Government or the Authority may specify in the notification referred to in sub-section (3), the number of free-to-air channels to be included in the package of channels forming basic service tier for the purposes of that sub-section and different numbers may be specified for different States, cities, towns or areas, as the case may be.

(5) It shall be obligatory for every cable operator to publicise the prescribed information including but not limited to subscription rates, standards of quality of service and mechanism for redressal of subscribers' grievances in such manner and at such periodic intervals as may be specified by the Central Government or the Authority for the benefit of the subscriber.

(6) The cable operator shall not require any subscriber to have a receiver set of a particular type to receive signals of cable television network:

Provided that the subscriber shall use a digital addressable system to be attached to his receiver set for receiving programmes transmitted on any channel.

(7) Every cable operator shall provide such information relating to its cable services and networks in such format and at such periodic intervals to the Central Government or the State Governments or the Authority or their authorised representatives, as may be specified by them from time to time.

(8) All actions taken by the Central Government or the Authority in pursuance of the provisions of this section as they stood immediately before the 25th day of October, 2011 shall continue to remain in force till such actions are modified as per the provisions of this Act.

*Explanation.—*For the purposes of this section,—

(a) "addressable system" means an electronic device (which includes hardware and its associated software) or more than one electronic device put in an integrated system through which signals of cable television network can be sent in encrypted form, which can be decoded by the device or devices, having an activated Conditional Access System at the premises of the subscriber within the limits of authorisation made, through the Conditional Access System and the subscriber management system, on the explicit choice and request of such subscriber, by the cable operator to the subscriber;

(b) "basic service tier" means a package of free-to-air channels to be offered by a cable operator to a subscriber with an option to subscribe, for a single price to subscribers of the area in which his cable television network is providing service;

(c) "encrypted", in respect of a signal of cable television network, means the changing of such signal in a systematic way so that the signal would be unintelligible without use of an addressable system and the expression "unencrypted" shall be construed accordingly;

(d) "free-to-air channel", in respect of a cable television network, means a channel for which no subscription fee is to be paid by the cable operator to the broadcaster for its re-transmission on cable;

(e) "pay channel", in respect of a cable television network, means a channel for which subscription fees is to be paid to the broadcaster by the cable operator and due authorisation needs to be taken from the broadcaster for its re-transmission on cable;

(f) "subscriber management system" means a system or device which stores the subscriber records and details with respect to name, address and other information regarding the hardware being utilised by the subscriber, channels or bouquets of channels subscribed to by the subscriber, price of such channels or bouquets of channels as defined in the system, the activation or deactivation dates and time for any channel or bouquets of channels, a log of all actions performed on a subscriber's record, invoices raised on each subscriber and the amounts paid or discount allowed to the subscriber for each billing period.

4B. (1) Subject to the provisions of this Act, any cable operator entitled for providing cable services may, from time to time, lay and establish cables and erect posts under, over, along, across, in or upon any immovable property vested in or under the control or management of a public authority.

(2) Any public authority under whose control or management any immovable property is vested may, on receipt of a request from a cable operator permit the cable operator to do all or any of the following acts, namely:—

(a) to place and maintain underground cables or posts; and

(b) to enter on the property, from time to time, in order to place, examine, repair, alter or remove such cables or posts.

(3) The facility of right of way under this section for laying underground cables, and erecting posts, shall be available to all cable operators subject to the obligation of reinstatement or restoration of the property or payment of reinstatement or restoration charges in respect thereof at the option of the public authority.

(4) When a public authority in public interest considers it necessary and expedient that the underground cable or post placed by any cable operator under the provisions of this section should be removed or shifted or its position altered, it may require the cable operator to remove it or shift it or alter its position, as the case may be, at its own cost in the time frame indicated by the public authority.

(5) The Central Government may lay down appropriate guidelines to enable the State Governments to put in place an appropriate mechanism for speedy clearance of requests from cable operators for laying cables or erecting posts on any property vested in, or under the control or management of, any public authority and for settlement of disputes, including refusal of permission by the public authority.

(6) Any permission granted by a public authority under this section may be given subject to such reasonable conditions as that public authority thinks fit to impose as to the payment of any expenses, or time or mode of execution of any work, or as to any other matter connected with or related to any work undertaken by the cable operator in exercise of those rights.

Right of way
for cable
operators and
permission by
public
authority.

(7) Nothing in this section shall confer any right upon any cable operator other than that of user for the purpose only of laying underground cable or erecting posts or maintaining them."

Substitution of new section for section 8.

6. For section 8 of the principal Act, the following section shall be substituted, namely:—

Compulsory transmission of certain channels.

"8. (1) The Central Government may, by notification in the Official Gazette, specify the names of Doordarshan channels or the channels operated by or on behalf of Parliament, to be mandatorily carried by the cable operators in their cable service and the manner of reception and re-transmission of such channels:

Provided that in areas where digital addressable system has not been introduced in accordance with the provisions of sub-section (1) of section 4A, the notification as regards the prime band is concerned shall be limited to the carriage of two Doordarshan terrestrial channels and one regional language channel of the State in which the network of the cable operator is located.

(2) The channels referred to in sub-section (1) shall be re-transmitted without any deletion or alteration of any programme transmitted on such channels.

(3) Notwithstanding the provisions of sub-section (1), any notification issued by the Central Government or the Prasar Bharti (Broadcasting Corporation of India) in pursuance of the provisions of sub-section (1), prior to the 25th day of October, 2011 shall continue to remain in force till such notifications are rescinded or amended, as the case may be."

Amendment of section 9.

7. In section 9 of the principal Act,—

(a) for the word "equipment", at both the places where it occurs, the words "equipment or digital addressable system" shall be substituted;

(b) the proviso shall be omitted.

Amendment of section 10.

8. In section 10 of the principal Act, after the words "authorised telecommunication systems", the words "and is in conformity with such standards relating to interference as may be prescribed by the Central Government" shall be inserted.

Insertion of new section 10A.

Inspection of cable network and services.

9. After section 10 of the principal Act, the following section shall be inserted, namely:—

"10A. (1) Without prejudice to the provisions contained in the Indian Telegraph Act, 1885 or any other law for the time being in force, the Central Government or its officers authorised by it or authorised agency shall have the right to inspect the cable network and services.

13 of 1885.

(2) No prior permission or intimation shall be required to exercise the right of the Central Government or its authorised representatives to carry out such inspection.

(3) The inspection shall ordinarily be carried out after giving reasonable notice except in circumstances where giving of such a notice shall defeat the purpose of the inspection.

(4) On being so directed by the Central Government or its authorised officers or agency so authorised by it, the cable operator shall provide the necessary equipment, services and facilities at designated place or places for lawful interception or continuous monitoring of the cable service at its own cost by or under the supervision of the Central Government or its officers or agency so authorised by it."

10. For section 11 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 11.

"11. If any authorised officer has reason to believe that the provisions of section 3, section 4A, section 5, section 6, section 8, section 9 or section 10 have been or are being contravened by any cable operator, he may seize the equipment being used by such cable operator for operating the cable television network:

Power to seize equipment used for operating cable television network.

Provided that the seizure of equipment in case of contravention of sections 5 and 6 shall be limited to the programming service provided on the channel generated at the level of the cable operator.".

68 of 1986. 11. In section 21 of the principal Act, for the words and figures "and the Consumer Protection Act, 1986", the following shall be substituted, namely:—

Amendment of section 21.

"the Consumer Protection Act, 1986 and the Telecom Regulatory Authority of India Act, 1997".

68 of 1986. 12. In section 22 of the principal Act, in sub-section (2),—

Amendment of section 22.

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) the eligibility criteria for different categories of cable operators under sub-section (2) of section 4;";

(ii) for clause (aa), the following clause shall be substituted, namely:—

"(aa) the form of application, documents to be accompanied and the fees payable under sub-section (4) of section 4;";

(iii) for clause (aaa), the following clause shall be substituted, namely:—

"(aaa) the terms and conditions of registration under sub-section (6) of section 4;";

(iv) after clause (aaa), the following clause shall be inserted, namely:—

"(aaaa) the appropriate measures under sub-section (2) of section 4A for implementation of the notification under sub-section (1) of that section;";

(v) after clause (d), the following clause shall be inserted, namely:—

"(da) the specifications of interference standards for interfering with any telecommunication system under section 10;".

24 of 1997. 13. (1) The Cable Television Networks (Regulation) Amendment Ordinance, 2011 is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act.

Sd/-

V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government.

Government Central Press, Gandhinagar



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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 23rd April, 2012.

No. RPB/16-2012/Act-16-11/E :-The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 28th September, 2011, Asvina 6, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 27th December, 2011, is hereby published for general information :-

**THE TRANSPLANTATION OF HUMAN ORGANS (AMENDMENT)
ACT, 2011**

An Act

(Act No. 16 of 2011)

[27th September, 2011]*to amend the Transplantation of Human Organs Act, 1994.*

WHEREAS it is expedient to amend the said law enacted by Parliament relating to regulation of removal, storage and transplantation of human organs for therapeutic purposes and for prevention of commercial dealings in human organs;

AND WHEREAS Parliament has no power to make or amend laws for the States with respect to any of the matters aforesaid except as provided in articles 249 and 250 of the Constitution;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution, resolutions have been passed by all the Houses of the Legislatures of the States of Goa, Himachal Pradesh and West Bengal to the effect that the aforesaid Act should be amended by Parliament;

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Transplantation of Human Organs (Amendment) Act, 2011. Short title,
application and
commencement.

(2) It applies, in the first instance, to the whole of the States of Goa, Himachal Pradesh and West Bengal and to all the Union territories and it shall also apply to such other State which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution.

(3) It shall come into force in the States of Goa, Himachal Pradesh and West Bengal and in all the Union territories on such date as the Central Government may, by notification, appoint and in any other State which adopts this Act under clause (1) of article 252 of the Constitution on the date of such adoption; and any reference in this Act to the commencement of this Act shall, in relation to any State or Union territory, means the date on which this Act comes into force in such State or Union territory.

Amendment
of long title.

2. In the Transplantation of Human Organs Act, 1994 (hereinafter referred to as the principal Act), in the long title, for the words "human organs for therapeutic purposes and for the prevention of commercial dealings in human organs", the words "human organs and tissues for therapeutic purposes and for the prevention of commercial dealings in human organs and tissues" shall be substituted.

42 of 1994.

Amendment
of section 1.

3. In section 1 of the principal Act, in sub-section (1), for the words "Human Organs", the words "Human Organs and Tissues" shall be substituted.

Substitution
of references
to certain
expressions
by certain
other
expressions.

4. Throughout the principal Act [except clause (h) of section 2, sub-section (5) of section 9, sub-section (1) of section 18 and section 19], unless otherwise expressly provided, for the words "human organ" and "human organs", wherever they occur, the words "human organ or tissue or both" and "human organs or tissues or both" shall respectively be substituted with such consequential amendments as the rules of grammar may require.

Amendment
of section 2.

5. In section 2 of the principal Act,—

(a) after clause (h), the following clauses shall be inserted, namely:—

'(ha) "Human Organ Retrieval Centre" means a hospital,—

(i) which has adequate facilities for treating seriously ill patients who can be potential donors of organs in the event of death; and

(ii) which is registered under sub-section (1) of section 14 for retrieval of human organs;

(hb) "minor" means a person who has not completed the age of eighteen years; ;

(b) for clause (i), the following clause shall be substituted, namely:—

(i) "near relative" means spouse, son, daughter, father, mother, brother, sister, grandfather, grandmother, grandson or granddaughter; ;

(c) in clause (o), the word "and" shall be omitted;

(d) after clause (o), the following clauses shall be inserted, namely:—

'(oa) "tissue" means a group of cells, except blood, performing a particular function in the human body;

(ob) "Tissue Bank" means a facility registered under section 14A for carrying out any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues, but does not include a Blood Bank; ;

(e) after clause (p), the following clause shall be inserted, namely:—

'(q) "transplant co-ordinator" means a person appointed by the hospital for co-ordinating all matters relating to removal or transplantation of human organs or tissues or both and for assisting the authority for removal of human organs in accordance with the provisions of section 3.'.

Amendment
of section 3.

6. In section 3 of the principal Act,—

(a) after sub-section (1), the following sub-sections shall be inserted, namely:—

"(IA) For the purpose of removal, storage or transplantation of such human organs or tissues or both, as may be prescribed, it shall be the duty of the

registered medical practitioner working in a hospital, in consultation with transplant co-ordinator, if such transplant co-ordinator is available,—

(i) to ascertain from the person admitted to the Intensive Care Unit or from his near relative that such person had authorised at any time before his death the removal of any human organ or tissue or both of his body under sub-section (2), then the hospital shall proceed to obtain the documentation for such authorisation in such manner as may be prescribed;

(ii) where no such authority as referred to in sub-section (2) was made by such person, to make aware in such manner as may be prescribed to that person or near relative for option to authorise or decline for donation of human organs or tissues or both;

(iii) to require the hospital to inform in writing to the Human Organ Retrieval Centre for removal, storage or transplantation of human organs or tissues or both, of the donor identified in clauses (i) and (ii) in such manner as may be prescribed.

(1B) The duties mentioned under clauses (i) to (iii) of sub-section (1A) from such date, as may be prescribed, shall also apply in the case of registered medical practitioner working in an Intensive Care Unit in a hospital which is not registered under this Act for the purpose of removal, storage or transplantation of human organs or tissues or both.”;

(b) in sub-section (4), the following proviso shall be inserted, namely:—

“Provided that a technician possessing such qualifications and experience, as may be prescribed, may enucleate a cornea.”;

(c) in sub-section (6), in clause (iii),—

(i) the word “and” shall be omitted; and

(ii) the following proviso shall be inserted, namely:—

“Provided that where a neurologist or a neurosurgeon is not available, the registered medical practitioner may nominate an independent registered medical practitioner, being a surgeon or a physician and an anaesthetist or intensivist subject to the condition that they are not members of the transplantation team for the concerned recipient and to such conditions as may be prescribed.”.

7. In section 9 of the principal Act,—

(a) after sub-section (1), the following sub-sections shall be inserted, namely:—

(1A) Where the donor or the recipient being near relative is a foreign national, prior approval of the Authorisation Committee shall be required before removing or transplanting human organ or tissue or both:

Provided that the Authorisation Committee shall not approve such removal or transplantation if the recipient is a foreign national and the donor is an Indian national unless they are near relatives.

(1B) No human organs or tissues or both shall be removed from the body of a minor before his death for the purpose of transplantation except in the manner as may be prescribed.

(1C) No human organs or tissues or both shall be removed from the body of a mentally challenged person before his death for the purpose of transplantation.

Explanation.— For the purpose of this sub-section,—

Amendment
of section 9.

(i) the expression "mentally challenged person" includes a person with mental illness or mental retardation, as the case may be;

(ii) the expression "mental illness" includes dementia, schizophrenia and such other mental condition that makes a person intellectually disabled;

(iii) the expression "mental retardation" shall have the same meaning as assigned to it in clause (r) of section 2 of the Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995.;

1 of 1996.

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) Notwithstanding anything contained in sub-section (3), where—

(a) any donor has agreed to make a donation of his human organ or tissue or both before his death to a recipient, who is his near relative, but such donor is not compatible biologically as a donor for the recipient; and

(b) the second donor has agreed to make a donation of his human organ or tissue or both before his death to such recipient, who is his near relative, but such donor is not compatible biologically as a donor for such recipient; then

(c) the first donor who is compatible biologically as a donor for the second recipient and the second donor is compatible biologically as a donor of a human organ or tissue or both for the first recipient and both donors and both recipients in the aforesaid group of donor and recipient have entered into a single agreement to donate and receive such human organ or tissue or both according to such biological compatibility in the group,

the removal and transplantation of the human organ or tissue or both, as per the agreement referred to above, shall not be done without prior approval of the Authorisation Committee.”

(c) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) (a) The composition of the Authorisation Committees shall be such as may be prescribed by the Central Government from time to time.

(b) The State Government and the Union territories shall constitute, by notification, one or more Authorisation Committees consisting of such members as may be nominated by the State Governments and the Union territories on such terms and conditions as may be specified in the notification for the purposes of this section.”

8. In section 10 of the principal Act, in sub-section (1),—

(a) in clause (b), the word "and" occurring at the end shall be omitted;

(b) in clause (c), the word "and" shall be inserted at the end;

(c) after clause (c), the following clause shall be inserted, namely:—

"(d) no Tissue Bank, unless registered under this Act, shall carry out any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues.”

9. In section 13 of the principal Act, in sub-section (3),—

(a) for clause (iii), the following clause shall be substituted, namely:—

"(iii) to enforce such standards, as may be prescribed,—

Amendment
of section 10.

Amendment
of section 13.

(A) for hospitals engaged in the removal, storage or transplantation of any human organ;

(B) for Tissue Banks engaged in recovery, screening, testing, processing, storage and distribution of tissues;"

(b) after clause (iv), the following clause shall be inserted, namely:—

"(iva) to inspect Tissue Banks periodically;".

10. After section 13 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 13A, 13B, 13C and 13D.

"13A. (1) The Central Government and the State Governments, as the case may be, by notification, shall constitute an Advisory Committee for a period of two years to aid and advise the Appropriate Authority to discharge its functions.

(2) The Advisory Committee shall consist of—

(a) one administrative expert not below the rank of Secretary to the State Government, to be nominated as Chairperson of the Advisory Committee;

(b) two medical experts having such qualifications as may be prescribed;

(c) one officer not below the rank of a Joint Director to represent the Ministry or Department of Health and Family Welfare, to be designated as Member-Secretary;

(d) two eminent social workers of high social standing and integrity, one of whom shall be from amongst representatives of women's organisation;

(e) one legal expert who has held the position of an Additional District Judge or equivalent;

(f) one person to represent non-governmental organisations or associations which are working in the field of organ or tissue donations or human rights;

(g) one specialist in the field of human organ transplantation, provided he is not a member of the transplantation team.

(3) The terms and conditions for appointment to the Advisory Committee shall be such as may be prescribed by the Central Government.

5 of 1908.

13B. The Appropriate Authority shall for the purposes of this Act have all the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 and, in particular, in respect of the following matters, namely:—

Powers of Appropriate Authority.

(a) summoning of any person who is in possession of any information relating to violation of the provisions of this Act or the rules made thereunder;

(b) discovery and production of any document or material object;

(c) issuing search warrant for any place suspected to be indulging in unauthorised removal, procurement or transplantation of human organs or tissues or both; and

(d) any other matter which may be prescribed.

13C. The Central Government may, by notification, establish a National Human Organs and Tissues Removal and Storage Network at one or more places and Regional Network in such manner and to perform such functions, as may be prescribed.

National Human Organs and Tissues Removal and Storage Network.

National
registry.

13D. The Central Government shall maintain a national registry of the donors and recipients of human organs and tissues and such registry shall have such information as may be prescribed to an ongoing evaluation of the scientific and clinical status of human organs and tissues.”.

Amendment
of section 14.

11. In section 14 of the principal Act,—

(a) in sub-section (1), for the words “No hospital”, the words “No hospital (including Human Organ Retrieval Centre)” shall be substituted;

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) No hospital shall be registered under this Act, unless the Appropriate Authority is satisfied that such hospital has appointed a transplant co-ordinator having such qualifications and experience as may be prescribed.”.

Inception of
new section
14A.

12. After section 14 of the principal Act, the following section shall be inserted, namely:—

“14A. (1) No Tissue Bank shall, after the commencement of the Transplantation of Human Organs (Amendment) Act, 2011, commence any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues unless it is duly registered under this Act:

Provided that any facility engaged, either partly or exclusively, in any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues immediately before the commencement of the Transplantation of Human Organs (Amendment) Act, 2011, shall apply for registration as Tissue Bank within sixty days from the date of such commencement:

Provided further that such facility shall cease to engage in any such activity on the expiry of three months from the date of commencement of the Transplantation of Human Organs (Amendment) Act, 2011, unless such Tissue Bank has applied for registration and is so registered, or till such application is disposed of, whichever is earlier.

(2) Every application for registration under sub-section (1) shall be made to the Appropriate Authority in such form and in such manner and shall be accompanied by such fees as may be prescribed.

(3) No Tissue Bank shall be registered under this Act unless the Appropriate authority is satisfied that such Tissue Bank is in a position to provide such specialised services and facilities, possess such skilled manpower and equipments and maintain such standards as may be prescribed.”.

Amendment of
section 15.

13. In section 15 of the principal Act, in sub-section (1), for the words “grant to the hospital”, the words “grant to the hospital or to the Tissue Bank, as the case may be,” shall be inserted.

Amendment of
section 16.

14. In section 16 of the principal Act, for the word “hospital”, wherever it occurs, the words “hospital or Tissue Bank, as the case may be,” shall be substituted.

Amendment of
section 17.

15. In section 17 of the principal Act, after the words, brackets and figure “under sub-section (6) of section 9, or any hospital”, the words “or Tissue Bank, as the case may be,” shall be inserted.

Amendment of
section 18.

16. In section 18 of the principal Act,—

(a) in sub-section (1), for the words “five years and with fine which may extend to ten thousand rupees”, the words “ten years and with fine which may extend to twenty lakh rupees” shall be substituted;

(b) in sub-section (2), for the words "two years", the words "three years" shall be substituted.

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Any person who renders his services to or at any hospital and who conducts, or associates with or helps in any manner in the removal of human tissues without authority, shall be punishable with imprisonment for a term which may extend to three years and with fine which may extend to five lakh rupees.".

17. In section 19 of the principal Act,—

Amendment
of section 19.

(a) after clause (f), the following clause shall be inserted, namely:—

"(g) abets in the preparation or submission of false documents including giving false affidavits to establish that the donor is making the donation of the human organs, as a near relative or by reason of affection or attachment towards the recipient.";

(b) for the words "two years but which may extend to seven years and shall be liable to fine which shall not be less than ten thousand rupees but may extend to twenty thousand rupees", the words "five years but which may extend to ten years and shall be liable to fine which shall not be less than twenty lakh rupees but may extend to one crore rupees" shall be substituted;

(c) the proviso shall be omitted.

18. After section 19 of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
19A.

"19A. Whoever—

(a) makes or receives any payment for the supply of, or for an offer to supply, any human tissue; or

(b) seeks to find person willing to supply for payment and human tissue; or

(c) offers to supply any human tissue for payment; or

(d) initiates or negotiates any arrangement involving the making of any payment for the supply of, or for an offer to supply, any human tissue; or

(e) takes part in the management or control of a body of persons, whether a society, firm or company, whose activities consist of or include the initiation or negotiation of any arrangement referred to in clause (d); or

(f) publishes or distributes or causes to be published or distributed any advertisement—

(i) inviting persons to supply for payment of any human tissue; or

(ii) offering to supply any human tissue for payment; or

(iii) indicating that the advertiser is willing to initiate or negotiate any arrangement referred to in clause (d); or

(g) abets in the preparation or submission of false documents including giving false affidavits to establish that the donor is making the donation of the human tissues as a near relative or by reason of affection or attachment towards the recipient,

shall be punishable with imprisonment for a term which shall not be less than one year but which may extend to three years and shall be liable to fine which shall not be less than five lakh rupees but which may extend to twenty-five lakh rupees."

Punishment
for illegal
dealings in
human tissues.

Amendment
of section 20.

19. In section 20 of the principal Act, for the words "three years or with fine which may extend to five thousand rupees", the words "five years or with fine which may extend to twenty lakh rupees" shall be substituted.

Amendment
of section 24.

20. In section 24 of the principal Act, in sub-section (2),—

(a) after clause (a), the following clauses shall be inserted, namely:—

"(aa) the human organs or tissues or both in respect of which duty is cast on registered medical practitioner, the manner of obtaining documentation for authorisation under clause (i) of sub-section (1A) of section 3;

(ab) the manner of making the donor or his relative aware under clause (ii) of sub-section (1A) of section 3;

(ac) the manner of informing the Human Organ Retrieval Centre under clause (iii) of sub-section (1A) of section 3;

(ad) the date from which duties mentioned in sub-section (1A) are applicable to registered medical practitioner working in a unregistered hospital under sub-section (1B) of section 3;

(ae) the qualifications and experience of a technician under the proviso to sub-section (4) of section 3;";

(b) after clause (b), the following clause shall be inserted, namely:—

"(ba) the conditions for nomination of a surgeon or a physician and an anaesthetist or intensivist to be included in the Board of medical experts under the proviso to clause (iii) of sub-section (6) of section 3;";

(c) after clause (e), the following clauses shall be inserted, namely:—

"(ea) the manner of removal of human organs or tissues or both from the body of a minor before his death for transplantation under sub-section (1B) of section 9;

(eb) the composition of the Authorisation Committees under sub-section (4) of section 9;";

(d) after clause (f), the following clauses shall be inserted, namely:—

"(ia) the qualifications of medical experts and the terms and conditions for appointment to Advisory Committee under sub-sections (2) and (3) of section 13A;

(ib) the power of the Appropriate Authority in any other matter under clause (d) of section 13B;

(ic) the manner of establishment of a National Human Organs and Tissues Removal and Storage Network and Regional Network and functions to be performed by them under section 13C;

(id) the information in the national registry of the donors and recipients of human organs and tissues and all information under section 13D;";

(e) after clause (k), the following clauses shall be inserted, namely:—

"(ka) the qualifications and experience of a transplant co-ordinator under sub-section (4) of section 14;

(kb) the form and the manner in which an application for registration shall be made, and the fee which shall be accompanied, under sub-section (2) of section 14A;

(kc) the specialised services and the facilities to be provided, skilled manpower and the equipments to be possessed and the standards to be maintained by a Tissue Bank, under sub-section (3) of section 14A;”;

(f) in clause (l), for the word “hospital”, the words “hospital or Tissue Bank” shall be substituted.

Sd/-

V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government

Government Central Press Gandhinagar

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Satyameva Jayate

The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar,

Dated the 7th May, 2012.

No. RPB/22-2012/Const-96-11/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 23rd September, 2011, Asvina 1, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 23rd September, 2011, is hereby published for general information:-

THE CONSTITUTION (NINETY-SIXTH AMENDMENT) ACT, 2011

(Const 96th Amendment-2011)

[23rd September, 2011]

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. This Act may be called the Constitution (Ninety-sixth Amendment) Act, 2011. Short title.
2. In the Eighth Schedule to the Constitution, in entry 15, for the word "Oriya" the Amendment of word "Odia" shall be substituted. Eighth Schedule.

Sd/-

V. K. BHASIN,

Secretary to Government of India.

By order and in the name of the Governor of Gujarat,

C. J. GOTHI,
Secretary to Government.



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The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/24-2012/Act.-2-12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 9th January, 2012, Pausa 19, 1933 (Sake)The following Act of Parliament has received the assent of the President on the 8th January, 2012, is hereby published for general information:-

THE CONSTITUTION (SCHEDULED TRIBES) ORDER
(AMENDMENT) ACT, 2011

AN

[Act No. 2 of 2012]

ACT

[8th January, 2012]

further to amend the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Tribes in the States of Manipur and Arunachal Pradesh

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 2011. Short title.

2. In the Schedule to the Constitution (Scheduled Tribes) Order, 1950,—

(a) in PART X.—*Manipur*,

(i) for entry 8, substitute—

“8. Kabui, Inpui, Rongmei”;

(ii) for entry 9, substitute—

“9. Kacha Naga, Liangmai, Zeme”;

Amendment
of Parts X and
XVIII of
Constitution
(Scheduled
Tribes) Order,
1950.

(iii) for entry 10, substitute—

“10. Koirao, Thangal”;

(iv) after entry 33, insert—

“34. Mate”;

(b) in PART XVIII.—*Arunachal Pradesh*,—

for entry 5, substitute—

“5. Galo”.

Sd/-

V. K. BHASIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. GOTHI,
Secretary to Government.



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The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/25-2012/Act.-3-12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 9th January, 2012, Pausa 19, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 8th January, 2012, is hereby published for general information:-

THE CHARTERED ACCOUNTANTS (AMENDMENT) ACT, 2011

(Act No. 3 of 2012)	ACT	[8 th January, 2012]
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further to amend the Chartered Accountants Act, 1949.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Chartered Accountants (Amendment) Act, 2011.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title and commencement.

38 of 1949. 2. In the Chartered Accountants Act, 1949 (hereinafter referred to as the principal Act), in section 2,—

Amendment of section 2.

(i) in sub-section (1),—

(a) after clause (c), the following clause shall be inserted, namely:—

9 of 1932. ‘(ca) “firm” shall have the meaning assigned to it in section 4 of the Indian Partnership Act, 1932, and includes,—

6 of 2009. (i) the limited liability partnership as defined in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008; or

(ii) the sole proprietorship,
registered with the Institute;';

(b) after clause (ea), the following clauses shall be inserted, namely:—

'(eb) "partner" shall have the meaning assigned to it in section 4 of the Indian Partnership Act, 1932 or in clause (q) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008, as the case may be;

9 of 1932.
6 of 2009.

(ec) "partnership" means—

(A) a partnership as defined in section 4 of the Indian Partnership Act, 1932; or

(B) a limited liability partnership which has no company as its partner;';

(c) after clause (ha), the following clause shall be inserted, namely:—

"(haa) "sole proprietorship" means an individual who engages himself in the practice of accountancy or offers to perform services referred to in clauses (ii) to (iv) of sub-section (2);';

(ii) in sub-section (2),—

(a) after the words "chartered accountants in practice", the words "or in partnership with members of such other recognised professions as may be prescribed" shall be inserted;

(b) in the *Explanation*, for the words "a firm of such chartered accountants", the words "a firm of such chartered accountants or firm consisting of one or more chartered accountants and members of any other professional body having prescribed qualifications" shall be substituted.

Amendment 3. In section 25 of the principal Act, in sub-section (1), the following *Explanation* shall of section 25. be inserted, namely:—

Explanation.—For the removal of doubts, it is hereby declared that the "company" shall include any limited liability partnership which has company as its partner for the purposes of this section.'

Sd/-
V. K. BHASIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. GOTHI,
Secretary to Government.



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PART - VI**Acts of Parliament and Ordinances promulgated by the President.****Legislative and Parliamentary Affairs Department**Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/26-2012/Act.-4-12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

Legislative DepartmentNew Delhi, the 9th January, 2012, Pausa 19, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 8th January, 2012, is hereby published for general information:-**THE COMPANY SECRETARIES (AMENDMENT) ACT, 2011**

ACT, 2011

AN

(Act No. 4 of 2012)

ACT

[8th January, 2012]*further to amend the Company Secretaries Act, 1980.*

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Company Secretaries (Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

56 of 1980.

2. In the Company Secretaries Act, 1980 (hereinafter referred to as the principal Act), in section 2, in sub-section (1)—

Amendment of section 2.

(i) after clause (f), the following clause shall be inserted, namely:—

(fa) "firm" shall have the meaning assigned to it in section 4 of the Indian Partnership Act, 1932, and includes,—

9 of 1932.

(i) the limited liability partnership as defined in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008; or 6 of 2009.

(ii) the sole proprietorship, registered with the Institute;

(iii) after clause (ga), the following clauses shall be inserted, namely:—

'(gb)' "partner" shall have the meaning assigned to it in section 4 of the Indian Partnership Act, 1932 or in clause (q) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008, as the case may be; 9 of 1932.
6 of 2009.

(gc) "partnership" means—

(A) a partnership as defined in section 4 of the Indian Partnership Act, 1932; or 9 of 1932.

(B) a limited liability partnership which has no company as its partner;'

(iv) after clause (j), the following clause shall be inserted, namely:—

'(jj)' "sole proprietorship" means an individual who engages himself in the practice of the profession of the company secretaries or offers to perform services referred to in clauses (b) to (f) of sub-section (2);'

**Amendment
of section 26.** 3. In section 26 of the principal Act, in sub-section (1), the following *Explanation* shall be inserted, namely:—

'Explanation.—For the removal of doubts, it is hereby declared that the "company" shall include any limited liability partnership which has company as its partner for the purposes of this section.'

Sd/-

V. K. BHASIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. GOTHI,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/28-2012/Act.-6-12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 9th January, 2012, Pausa 19, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 8th January, 2012, is hereby published for general information:-

THE PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA)

AMENDMENT ACT, 2011

AN

(Act No. 6 of 2012)

ACT

[8th January, 2012]

further to amend the Prasar Bharati (Broadcasting Corporation of India) Act, 1990.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Prasar Bharati (Broadcasting Corporation of India) Amendment Act, 2011.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

25. of 1990.

2. In the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (hereinafter referred to as the principal Act), for section 11, the following sections shall be substituted, namely:-

11. (1) All officers and employees recruited for the purposes of Akashvani or Doordarshan before the appointed day and in service in the Corporation as on the 1st day of April, 2000, shall be on deemed deputation to the Corporation with effect from the 1st day of April, 2000, and shall so continue till their retirement.

Short title
and
commencement.

Substitution
of new
section
section

Status
officer
employee

(2) All officers and employees recruited during the period on or after the appointed day till the 5th day of October, 2007, shall be on deemed deputation to the Corporation with effect from the 1st day of April, 2000 or the date of their joining service in the Corporation, whichever is later and until their retirement.

Explanation.— For the purposes of sub-sections (1) and (2), "officers and employees recruited" means officers and employees recruited either under the proviso to article 309 of the Constitution or in accordance with the regulations made under the Act, but shall not include persons engaged or appointed on daily wages, casual, *ad hoc* or work charged basis.

(3) The officers and employees referred to in sub-section (1) and sub-section (2) shall be entitled to the pay and all other benefits as admissible to an employee of the Central Government:

Provided that such officers and employees shall not be entitled to any deputation allowance.

(4) Notwithstanding anything contained in any other law for the time being in force, the Corporation shall have the disciplinary and supervisory powers and full control on the officers and employees referred to in sub-section (1) and sub-section (2), including the power to transfer them from one place, post or media to another, and to suspend, initiate disciplinary proceedings and impose major or minor penalties:

Provided that the power to impose major penalties of compulsory retirement, removal or dismissal from service shall be exercised by the Central Government.

(5) All officers and employees recruited after the 5th day of October, 2007 shall be officers and employees of the Corporation and shall be governed by such conditions of service as may be specified in the regulations.

Section 11
not to apply
to certain
officers and
employees.

11A. (1) The provisions of section 11 shall not apply to officers and employees of the Indian Information Service, the Central Secretariat Service or any other service borne on any cadre outside Akashvani or Doordarshan, who have been working in Akashvani or Doordarshan before the appointed day or in service in the Corporation after that day.

(2) The terms and conditions of service in the Corporation of officers and employees referred to in sub-section (1) shall be such as may be prescribed.

Transfer of
posts of
Akashvani and
Doordarshan to
Corporation.

11B. (1) All posts in the erstwhile Akashvani and Doordarshan other than the posts borne on the strength of the cadres referred to in sub-section (2) shall be deemed to have been transferred to the Corporation with effect from the 1st day of April, 2000.

(2) All matters relating to the posts borne on the strength of the cadres of the Indian Information Service, the Central Secretariat Service or any other cadre outside Akashvani or Doordarshan, in so far as such posts are concerned with the Corporation, shall be determined in such manner and on such terms and conditions as may be prescribed.

Amendment
of section 32.

3. In section 32 of the principal Act, in sub-section (2), for clause (f), the following clauses shall be substituted, namely:—

"(f) the terms and conditions of service in the Corporation of officers and employees under sub-section (2) of section 11A;

(f) the manner and the terms and conditions subject to which matters relating to the posts borne on the strength of the cadres of the Indian Information Service, the Central Secretariat Service or any other cadre outside Akashvani or Doordarshan shall be determined under sub-section (2) of section 11B;".

4. In section 33 of the principal Act, in sub-section (2),—

Amendment
of section 33.

(i) for clause (d), the following clause shall be substituted, namely:—

"(d) the conditions of service of officers and employees under sub-section (5) of section 11;"

(ii) clause (e) shall be omitted.

Sd/-

V. K. BHASIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. GOTHI,
Secretary to Government.

Government Central Press, Gandhinagar.



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The Gujarat Government Gazette

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PART - VI**Acts of Parliament and Ordinances promulgated by the President.****Legislative and Parliamentary Affairs Department**Sachivalaya, Gandhinagar, 3rd July, 2012.**No. RPB/30-2012/Act.-8—12/E:-** The following Act of Parliament is republished for general information :-

**GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE**

Legislative DepartmentNew Delhi, the 13th January, 2012, Pausa 23, 1933 (Sake)The following Act of Parliament has received the assent of the President on the 12th January, 2012, is hereby published for general information:-**THE LIFE INSURANCE CORPORATION (AMENDMENT) ACT, 2011***AN*

(Act No. 8 of 2012)

ACT[12th January, 2012]*further to amend the Life Insurance Corporation Act, 1956.*

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Life Insurance Corporation (Amendment) Act, 2011. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

31 of 1956.

2. In the Life Insurance Corporation Act, 1956 (hereinafter referred to as the principal Act), for section 5, the following section shall be substituted, namely:

“5. (1) The paid-up equity capital of the Corporation shall be one hundred crore of rupees provided by the Central Government after due appropriation made by Parliament by law for the purpose.

Substitution of new section for section 5.

Capital of Corporation.

(2) The Corporation may issue and sell bonds and debentures or such other prescribed instruments carrying interest for the purpose of raising its working capital to such amount as may be prescribed.”.

Amendment
of section 18.

3. In section 18 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) There may be established as many divisional offices and branches in each zone as may be decided by the Corporation in accordance with the guidelines issued by the Insurance Regulatory and Development Authority established under the Insurance Regulatory and Development Authority Act, 1999 in this regard.”.

41 of 1999.

Amendment
of section 26.

4. In section 26 of the principal Act, for the words “once at least in every two years”, the words “every year” shall be substituted.

Substitution of
new section for
section 28.

5. For section 28 of the principal Act, the following section shall be substituted, namely:—

Surplus from
life insurance
business, how
to be utilised.

“28. (1) If as a result of any investigation undertaken by the Corporation under section 26, any surplus emerges,—

(a) ninety per cent. or more such surplus, as the Central Government may approve, shall be allocated to or reserved for the life insurance policyholders of the Corporation;

(b) such percentage of remaining surplus as the Central Government may approve shall be credited to separate account maintained by the Corporation; and

(c) the remainder shall be paid as dividend.

(2) The funds available in the account maintained by the Corporation under clause (b) of sub-section (1) shall be utilised for such purpose and in such manner as the Central Government may determine.”.

Amendment
of section 37.

6. In section 37 of the principal Act, the following proviso shall be inserted, namely:—

“Provided that the Corporation shall endeavour that its funds are invested in the attractive schemes formulated by it to ensure increased bonus to policyholders while having least investment risk so as to enable the Corporation to play a greater role in economic enrichment of the masses while maintaining its position as a leading player in the market.”.

Amendment of
section 44.

7. In section 44 of the principal Act, in clause (b), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this clause shall apply on and from the date on which the provisions contained in section 2E of the Insurance Act, 1938 shall cease to operate.”.

4 of 1938.

Amendment
of section 48.

8. In section 48 of the principal Act, in sub-section (2),—

(i) after clause (a), the following clause shall be inserted, namely:—

“(aa) the instruments which may be issued and the amount of working capital under sub-section (2) of section 5;”;

(ii) in clause (cc), the words “and agents” occurring at both the places, shall be omitted.

Amendment
of section 49.

9. In section 49 of the principal Act, in sub-section (2),—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) the method of recruitment of employees and agents of the Corporation and the terms and conditions of the agents;";

(ii) clause (j) shall be omitted.

Sd/-
V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government



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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/31-2012/Act.-9-12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE
Legislative Department

New Delhi, the 13th January, 2012; Pausa 23, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 12th January, 2012, is hereby published for general information:-

THE PETROLEUM AND MINERALS PIPELINES (ACQUISITION OF RIGHT OF USER IN LAND) AMENDMENT ACT, 2011

AMENDMENT ACT, 2011

AN

(Act No. 9 of 2012)

ACT

[12th January, 2012]

further to amend the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Amendment Act, 2011.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Substitution of
new sections
for sections
15 and 16.

Penalty.

2. For sections 15 and 16 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962, the following sections shall be substituted, namely:—

50 of 1962.

"15. (1) Whoever wilfully obstructs any person in doing any of the acts authorised by section 4 or section 7 or section 8 or wilfully fills up, destroys, damages or displaces any trench or mark made under section 4 or wilfully does any act prohibited under section 9, shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(2) Whoever wilfully makes or causes to make any unauthorised connection with or removes, destroys, damages or displaces any pipeline laid under section 7, or wilfully inserts any device to extract petroleum product or minerals from such pipeline, or wilfully disrupts supplies being made through the pipeline, shall be punishable with rigorous imprisonment for a term which may extend to ten years and shall also be liable to fine.

(3) If any person convicted of an offence under sub-section (2) is again convicted of an offence under the same provision, he shall be punishable with rigorous imprisonment for the second and for every subsequent offence for a term which shall not be less than three years but which may extend to ten years:

Provided that the court may, for any adequate and special reasons to be mentioned in the judgment, impose a sentence of imprisonment for a term of less than three years.

(4) Whoever, with the intent to cause or knowing that he is likely to cause damage to or destruction of any pipeline laid under section 7, causes by fire, explosive substance or otherwise damage to the pipeline being used for transportation of petroleum products, crude oil or gas with the intent to commit sabotage or with the knowledge that such act is so imminently dangerous that it may in all probability cause death of any person or such bodily injury likely to cause death of any person, shall be punishable with rigorous imprisonment which shall not be less than ten years but may extend to imprisonment for life or death.

Certain
offences to
be
cognizable.

16. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence falling under sub-sections (2), (3) and (4) of section 15 shall be deemed to be cognizable and non-bailable within the meaning of that Code.

2 of 1974.

Burden of
proof in
certain cases.

16A. Where any petroleum product together with any tool, vehicle or any item used in committing any such offence under sub-section (2) or sub-section (4) of section 15 are seized under this Act in the reasonable belief that such petroleum product has been stolen from the pipeline laid under section 7, the burden of proving that they are not stolen property shall be, in case where such seizure is made from the possession of any person,—

(i) on the person from whose possession the property was seized, and

(ii) on the person who claims to be the owner thereof, if any person other than the person from whose possession the stolen property was seized.

Presumption
regarding
property.

16B. When any proceeding taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any petroleum product is the property of the corporation, the Court shall presume, unless the contrary is shown, that such petroleum product belongs to the corporation.

2 of 1974.

16C. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no person accused of an offence punishable under sub-section (4) of section 15 shall, if in custody, be released on bail or on his own bond unless—

Provisions as
to bail.

(a) the Public Prosecutor has been given an opportunity to oppose the application for such release; and

(b) where the Public Prosecutor opposes the application, the court is satisfied that there are reasonable grounds for believing that he is not guilty of such offence and that he is not likely to commit any offence while on bail.

2 of 1974.

(2) The limitations on granting of bail specified in sub-section (1) are in addition to the limitations under the Code of Criminal Procedure, 1973 or any other law for the time being in force on granting of bail.

2 of 1974.

(3) Nothing contained in this section shall be deemed to affect the special powers of the High Court regarding bail under section 439 of the Code of Criminal Procedure, 1973.

2 of 1974.

16D. Nothing in section 438 of the Code of Criminal Procedure, 1973 shall apply in relation to any case involving the arrest of any person on an accusation of having committed an offence punishable under sub-section (4) of section 15."

Section 438
of the Code
of Criminal
Procedure,
1973 not to
apply.

Sd/-

V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government

C



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PART - VI**Acts of Parliament and Ordinances promulgated by the President.****LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**Sachivalaya, Gandhinagar, 3rd July, 2012.**No. RPB/32-2012/Act.-10--12/E:-** The following Act of Parliament is republished for general information :-

**GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE**

Legislative DepartmentNew Delhi, the 13th January, 2012, Pausa 23, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 12th January, 2012, is hereby published for general information:-

**THE COST AND WORKS ACCOUNTANTS
(AMENDMENT) ACT, 2011**

AN

(Act No. 10 of 2012)

ACT[12th January, 2012]*further to amend the Cost and Works accounts Act, 1959*

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Cost and Works Accountants (Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of
section 2.

2. In section 2 of the Cost and Works Accountants Act, 1959 (hereinafter referred to as the principal Act),— 23 of 1959.

(i) in sub-section (1),—

(I) after clause (e), the following clause shall be inserted, namely:—

'(ea) "firm" shall have the meaning assigned to it in section 4 of the Indian Partnership Act, 1932, and includes,—

(i) the limited liability partnership as defined in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008; or

9 of 1932.

6 of 2009.

(ii) the sole proprietorship,

registered with the Institute,';

(II) in clause (f), for the words "Institute of Cost and Works Accountants of India", the words "Institute of Cost Accountants of India" shall be substituted;

(III) after clause (fa), the following clauses, shall be inserted, namely:—

'(fb) "partner" shall have the meaning assigned to it in section 4 of the Indian Partnership Act, 1932 or in clause (g) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008, as the case may be;

9 of 1932.

6 of 2009.

(fc) "partnership" means—

(A) a partnership as defined in section 4 of the Indian Partnership Act, 1932; or

9 of 1932.

(B) a limited liability partnership which has no company as its Partner,';

(IV) after clause (ia), the following clause shall be inserted, namely:—

'(ia) "sole proprietorship" means an individual who engages himself in the practice of cost accountancy or offers to perform services referred to in clauses (ii) to (iv) of sub-section (2);'

(ii) in sub-section (2),—

(a) after the words "in partnership with one or more members of the Institute in practice", the words "or in partnership with members of such other recognised professions as may be prescribed" shall be inserted;

(b) in clause (i), for the words "cost and works accountancy", the words "cost accountancy" shall be substituted;

(c) in clause (ii), for the words "certification of cost accounting and related statements or holds himself out to the public as a cost accountant in practice", the words "certification or auditing of cost accounting and related statements or holds himself out to the public as a cost accountant in practice" shall be substituted.

Amendment of
section 3.

3. In section 3 of the principal Act, in sub-section (1), for the words "Institute of Cost and Works Accountants of India", the words "Institute of Cost Accountants of India" shall be substituted.

Amendment of
section 5.

4. In section 5 of the principal Act,—

(a). in sub-section (2),—

(i) for the letters "AICWA", the letters "ACMA" shall be substituted;

(ii) for the words "Institute of Cost and Works Accountants", the words "Institute of Cost Accountants of India" shall be substituted;

(b) in sub-section (5),—

(i) for the letters "FICWA", the letters "FCMA" shall be substituted;

(ii) for the words "Institute of Cost and Works Accountants", the words "Institute of Cost Accountants of India" shall be substituted.

5. In section 22A of the principal Act, for the words "Institute of Cost and Works Accountants of India", the words "Institute of Cost Accountants of India" shall be substituted.

Amendment of section 22A.

6. In section 25 of the principal Act, in sub-section (1), in clause (iii), for the words "cost and works accountants", the words "cost accountants" shall be substituted.

Amendment of section 25.

7. In section 26 of the principal Act, in sub-section (1), the following *Explanation* shall be inserted, namely:—

Amendment of section 26.

'Explanation.—For the removal of doubts, it is hereby declared that the "company" shall include any limited liability partnership which has company as its partner for the purposes of this section.'

8. In the First Schedule to the principal Act, in Part I, in item (7), for the words "Institute of Cost Accountants of India", the words "Institute of Cost Accountants of India" shall be substituted.

Amendment of First Schedule.

Sd/-

V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government



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PART - VI

Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/33-2012/Act.-11-12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 13th January, 2012, Pausa 23, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 12th January, 2012, is hereby published for general information:-

THE EXPORT BANK OF INDIA (AMENDMENT)

ACT, 2011

AN

(Act No. 11 of 2012)

ACT

[12th January, 2012]

further to amend the Export-Import Bank of India Act, 1981.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Export-Import Bank of India (Amendment) Act, 2011. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 4.

28 of 1981. 2. In section 4 of the Export-Import Bank of India Act, 1981 (hereinafter referred to as the principal Act), for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The authorised capital of the Exim Bank shall be ten thousand crores of rupees:

Provided that the Central Government may, by notification, increase the said capital up to an amount that it may deem necessary from time to time.".

Amendment of
section 6.

3. In section 6 of the principal Act,—

(a) in sub-section (1), after clause (a), the following clause shall be inserted, namely:—

“(aa) two whole-time directors appointed by the Central Government;”;

(b) in sub-sections (2), (3), (4) and (5), after the words “the managing director” wherever they occur, the words “or the whole-time director” shall be inserted.

Amendment of
section 8.

4. In section 8 of the principal Act, in the proviso, after the words “the managing director”, the words “or the whole-time director” shall be inserted.

Sd/-

V. K. Bhasin

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government



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PART - VI**Acts of Parliament and Ordinances promulgated by the President.****LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/34-2012/Act.-12--12/E:- The following Act of Parliament is republished for general information :-

**GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE**

Legislative DepartmentNew Delhi, the 23rd January, 2012, Magha 3, 1933 (Saka)The following Act of Parliament has received the assent of the President on the 12th January, 2012, is hereby published for general information:-**THE FACTORING REGULATION ACT, 2011***AN*

(Act No. 12 of 2012)

ACT

[22nd January, 2012]

to provide for and regulate assignment of receivable for registration therefor and rights and obligations of parties to contract for assignment of receivables and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

CHAPTER I**PRELIMINARY**

1. (1) This Act may be called the Factoring Regulation Act, 2011.
- (2) It extends to the whole of India.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint;

Short title,
extent and
commencement.

Provided that different dates may be appointed for different provisions of this Act, and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "assignment" means transfer by agreement, of undivided interest of any assignor in any receivable due from any debtor in favour of a factor and includes an assignment where either the assignor or the debtor, are situated or established outside India.

Explanation.—For the purposes of this clause, undivided interest of any assignor in any receivable shall not include creation of rights in receivables as security for loans and advances or other obligations by a bank or a financial institution;

(b) "assignee" means a factor in whose favour the receivable is transferred;

(c) "assignor" means any person who is the owner of any receivable;

(d) "bank" means,—

(i) a banking company;

(ii) a corresponding new bank;

(iii) the State Bank of India;

(iv) a subsidiary bank;

(v) such other bank which the Central Government may by notification specify for the purposes of this Act on the recommendations of the Reserve Bank; or

(vi) a Multi-State Co-operative Society registered under the Multi-State Co-operative Societies Act, 2002 and licensed to undertake business of banking by the Reserve Bank under the provisions of the Banking Regulation Act, 1949;

(e) "banking company" shall have the meaning assigned to it in clause (c) of section 5 of the Banking Regulation Act, 1949;

(f) "business enterprise" means any enterprise or medium enterprise, micro enterprise or small enterprise as defined in clauses (e), (g), (h) and (m) of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, respectively engaged in any business activity;

(g) "corresponding new bank" shall have the meaning assigned to it in clause (da) of section 5 of the Banking Regulation Act, 1949;

(h) "debtor" means any person liable to the assignor, whether under a contract or otherwise, to pay any receivable or discharge any obligation in respect of the receivable whether existing, accruing, future, conditional or contingent;

(i) "factor" means a non-banking financial company as defined in clause (f) of section 45-I of the Reserve Bank of India Act, 1934 which has been granted a certificate of registration under sub-section (1) of section 3 or any body corporate established under an Act of Parliament or any State Legislature or any Bank or any company registered under the Companies Act, 1956 engaged in the factoring business;

(j) "factoring business" means the business of acquisition of receivables of assignor by accepting assignment of such receivables or financing, whether by way of making loans or advances or otherwise against the security interest over any receivables but does not include—

(i) credit facilities provided by a bank in its ordinary course of business against security of receivables;

(ii) any activity as commission agent or otherwise for sale of agricultural produce or goods of any kind whatsoever or any activity relating to the

39 of 2002.
10 of 1949.

10 of 1949.

27 of 2006.

10 of 1949.

2 of 1934.

1 of 1956.

1 of 1937.

74 of 1952.

2 of 1934.

23 of 1955.

38 of 1959.

production, storage, supply, distribution, acquisition or control of such produce or goods or provision of any services.

*Explanation.—*For the purposes of this clause—

(i) the expression "agricultural produce" shall have the meaning assigned to it under clause (a) of section 2 of the Agricultural Produce (Grading and Marking) Act, 1937; and

(ii) the expressions "goods" and "commission agent" shall have the meanings assigned to them respectively under clause (d) and Explanation (ii) of clause (i) of section 2 of the Forward Contracts (Regulation) Act, 1952;

(k) "financial contract" means any spot, forward, future, option or swap transaction involving interest rates, commodities, currencies, shares, bonds, debentures or any other financial instrument, any repurchase of securities and lending transaction or any other similar transaction or combination of such transactions entered into in the financial markets;

(l) "netting agreement" means any agreement among the system participants for the purpose of determination by the system provider of the amount of money or securities due or payable or deliverable as a result of setting off or adjusting the payment obligations or delivery obligations among the system participants, including the claims and obligations arising out of the termination by the system provider, on the insolvency or dissolution or winding up of any system participant or such circumstances as the system provider, may specify in its rules or regulations or bye-laws (by whatever name called), of the transactions admitted for settlement at a future date so that only a net claim be demanded or a net obligation be owned;

(m) "notification" means a notification published in the Official Gazette;

(n) "prescribed" means prescribed by rules made under this Act;

(o) "property" means,—

(i) the immovable property;

(ii) the movable property;

(iii) any debt or any right to receive payment of money, whether secured or unsecured;

(iv) the receivables;

(v) the intangible assets, being know-how, patent, copyright, design, trademark, licence, franchise or any other business or commercial right of similar nature;

(p) "receivables" mean all or part of or undivided interest in any right of any person under a contract including an international contract where either the assignor or the debtor or the assignee is situated or established in a State outside India; to payment of a monetary sum whether such right is existing, future, accruing, conditional or contingent arising from and includes, any arrangement requiring payment of toll or any other sum, by whatever name called, for the use of any infrastructure facility or services;

(q) "Reserve Bank", means the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934;

(r) "State Bank of India" means the State Bank of India constituted under section 3 of the State Bank of India Act, 1955;

(s) "subsidiary Bank" shall have the meaning assigned to it in clause (k) of section 2 of the State Bank of India (Subsidiary Banks) Act, 1959;

(*i*) words and expressions used and not defined in this Act but defined in the Reserve Bank of India Act, 1934, the Banking Regulation Act, 1949, the Companies Act, 1956, the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, the Credit Information Companies (Regulation) Act, 2005, or the Micro, Small and Medium Enterprises Development Act, 2006, shall have the meanings respectively assigned to them in those Acts.

2 of 1934.
10 of 1949.
1 of 1956.
54 of 2002.
30 of 2005.
27 of 2006.

CHAPTER II

REGISTRATION OF FACTORS

Registration of factors.

3. (1) No factor shall commence or carry on the factoring business unless it obtains a certificate of registration from the Reserve Bank to commence or carry on the factoring business under this Act.

(2) Every factor shall make an application for registration to the Reserve Bank in such form and manner as it may specify:

Provided that a company registered as a non-banking financial company and existing on the commencement of this Act and engaged in factoring business as its principal business before such commencement shall make an application for registration as a factor to the Reserve Bank before the expiry of the period of six months from such commencement and, notwithstanding anything contained in sub-section (1), may continue to carry on the factoring business until a certificate of registration is issued to it or rejection of application for registration is communicated to it.

Explanation.—For the removal of doubts it is hereby clarified that a non-banking financial company engaged in factoring business shall be treated as engaged in factoring business as its "principal business" if it fulfils the following conditions, namely:—

(a) if its financial assets in the factoring business are more than fifty per cent. of its total assets or such per cent. as may be stipulated by the Reserve Bank; and

(b) if its income from factoring business is more than fifty per cent. of the gross income or such per cent. as may be stipulated by the Reserve Bank.

(3) Every applicant for grant of a certificate of registration as a factor shall comply, for the purpose of registration, with all the requirements to be fulfilled by an applicant for grant of certificate of registration as non-banking financial company under the Reserve Bank of India Act, 1934 and all the provisions of that Act, so far as they relate to the registration of non-banking financial companies, shall (except those provided for under this Act) *mutatis mutandis* apply.

2 of 1934.

(4) In the case of existing non-banking financial company the Reserve Bank may issue a fresh certificate of registration as a factor, if the principal business of the non-banking financial company is the factoring business.

(5) Save as otherwise provided in this Act, every factor including factors not subject to requirement of registration under section 5, shall be governed by the Reserve Bank of India Act, 1934, the rules and regulations made thereunder and the directions or guidelines issued by the Reserve Bank, from time to time.

2 of 1934.

Provisions of non-banking financial companies apply to factor.

4. All provisions of Chapter IIIB of the Reserve Bank of India Act, 1934 relating to non-banking financial companies which have been granted a certificate of registration under sub-section (5) of section 45-IA of the Reserve Bank of India Act, 1934 shall (except those specifically provided for under this Act) *mutatis mutandis* apply to a factor which has been granted a certificate of registration under section 3.

2 of 1934.

1 of 1956.

5. Nothing contained in section 3 shall apply to a bank or any corporation established under an Act of Parliament or State Legislature, or a Government Company as defined under section 617 of the Companies Act, 1956.

Requirement for registration as a factor not to apply to bank or Statutory corporation or Government company.

6. (1) The Reserve Bank may, at any time by general or special order, direct that every factor shall furnish to it, in such form, at such intervals and within such time, such statements, information or particulars relating to factoring business undertaken by the factor, as may be specified by the Reserve Bank from time to time.

Powers of Reserve Bank to give directions and to collect information from factors.

(2) The Reserve Bank may, if it considers necessary in the interest of business enterprises availing factoring services or in the interest of factors or interest of other stakeholders give directions to the factors either generally or to any factor in particular or group of factors in respect of any matters relating to or connected with the factoring business undertaken by such factors.

(3) If any factor fails to comply with any direction given by the Reserve Bank under sub-section (2), the Reserve Bank may prohibit such factor from undertaking the factoring business:

Provided that before prohibiting any factor from undertaking the factoring business, the factor shall be given a reasonable opportunity of being heard.

CHAPTER III

ASSIGNMENT OF RECEIVABLES

42 of 1999.

7. (1) Any assignor may, by an agreement in writing, assign any receivable due and payable to him by any debtor, to any factor, being the assignee, for a consideration as may be agreed between the assignor and the assignee and the assignor shall at the time of such assignment, disclose to the assignee any defences and right of set off that may be available to the debtor:

Assignment of receivables.

Provided that if the debtor liable to pay the receivable or the business of factor is situated or established outside India, any assignment of receivable shall be subject to the provisions of the Foreign Exchange Management Act, 1999.

(2) On execution of agreement in writing for assignment of receivables, all the rights, remedies and any security interest created over any property exclusively to secure the due payment of receivable shall vest in the assignee and the assignee shall have an absolute right to recover such receivable and exercise all the rights and remedies of the assignor whether by way of damages or otherwise, or whether notice of assignment as provided in section 8 is given or not.

(3) Any assignment of receivables which constitute security for repayment of any loan advanced by any Bank or other creditor and if the assignor has given notice of such encumbrance to the assignee, then on accepting assignment of such receivable, the assignee shall pay the consideration for such assignment to the Bank or the creditor, as the case may be.

8. Any assignee of a receivable shall not be entitled to demand payment of the receivable from the debtor in respect of such receivables unless notice of such assignment is given to the debtor by the assignor or the assignee along with express authority in its favour granted by the assignor.

Notice to debtor and discharge of obligation of such debtor.

Discharge of liability of debtor on payment to assignee.

9. Where a notice of assignment of receivable is given by the assignor or the assignee, as the case may be, under section 8 the debtor on receipt of such notice, shall make payment to the assignee and payment made to such assignee in discharge of any obligation in relation to the receivables specified in the notice shall fully discharge the debtor making the payment, from corresponding liability in respect of such payment.

Payment made by debtor to assignor to be held in trust for benefit of assignee in certain cases.

10. Where no notice of assignment of receivables is given by the assignor or under his authority by the assignee, any payment made by the debtor in respect of such receivables to the assignor shall be held in trust for the benefit of the assignee which shall be forthwith be paid over to such assignee, as the case may be, or its agent duly authorised in this behalf.

CHAPTER IV

RIGHTS AND OBLIGATIONS OF PARTIES TO CONTRACT FOR ASSIGNMENT OF RECEIVABLES

Rights and obligations of parties to contract for assignment of receivables.

11. Without prejudice to the provisions contained in any other law for the time being in force, the debtor shall have the right to notice of assignment under section 8 before any demand is made on it by the assignee and until notice is served on the debtor, the debtor shall be entitled to make payments to the assignor in respect of assigned receivables in accordance with the original contract and such payment shall fully discharge the debtor from corresponding liability under the original contract.

Explanation.—For the removal of doubts, it is hereby clarified that nothing contained in this section shall affect the rights of debtor to make payment to the assignee under section 9.

Liability of debtor.

12. Where a notice of assignment as referred to in section 8 is served, the debtor shall,—

(a) intimate the assignee the details of the deposits or advance or payment on account made to the assignor before the receipt of notice of assignment and also provide any other information to the assignee relating to the receivable as and when called upon by the assignee to do so;

(b) not be entitled to a valid discharge of his liability in respect of assigned receivables, unless he makes the payment due on an assigned receivables to the assignee.

Assignor to be trustee of assignee.

13. Notwithstanding anything to the contrary contained in any other law for the time being in force, where a debtor makes any payment to an assignor which represents payment due on an assigned receivable, such payment shall be deemed to be for the benefit of the assignee, and the assignor shall be deemed to have received the amount of such payment as a trustee of the assignee and the assignor shall make payment of such amount to the assignee.

Liability of debtor in case of an assignor being micro or small enterprises.

14. (1) If the assignor of receivables is a micro or small enterprise, the liability of the debtor to make payment due on assigned receivables shall be subject to the provisions contained in sections 15 to 17 of the Micro, Small and Medium Enterprises Development Act, 2006 with regards to the delayed payments of the receivables.

(2) In the event of delay in payment on the part of the debtor to pay the receivable of any micro or small enterprise, the assignee shall be entitled to receive interest for the delayed period and shall take steps under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 for the purpose of the recovery of the interest and shall pay such interest to the micro or small enterprise.

27 of 2006.

27 of 2006.

Principle of debtor protection.

15. (1) Save as otherwise provided in this Act, any assignment of the receivable shall not, without the express consent of the debtor in writing, affect the rights and obligations of the debtor (including the terms and conditions of the contract).

(2) Consequent upon the assignment of receivables, the payment instruction under the contract entered into between assignor and debtor may modify the name of person, address or account to which the debtor is required to make payment, but such instructions shall not modify:—

(a) the amount of debt specified in the original contract; or

(b) the place specified in the original contract at which payment is to be made or in case no such place is mentioned in the contract, the place of payment to a place other than where the debtor is situated; or

(c) the date on which payment is to be made or other terms of the original contract relating to payment.

16. In a claim by the assignee against the debtor for payment of the assigned receivable, the debtor may raise against the assignee,—

(a) all defences and right of set off arising from the original contract, entered into between the assignor and debtor or any other contract that was part of the same transaction, of which the debtor could avail himself as if the assignment had not been made and such claim were made by the assignor instead of assignee:

Provided that the assignee shall, unless otherwise agreed between the parties, be entitled to recover from the assignor, any loss suffered by it as a result of any such defences and right of set off being exercised by the debtor;

(b) any other right of set-off if it was available to the debtor at the time notice, under section 8, of the assignment was received by the debtor.

17. (1) Any agreement made before service of notice, under section 8, of the assignment of a receivable between the assignor and the debtor that affects the assignee's rights in respect of that receivable shall be effective as against the assignee, and the assignee shall acquire rights in the assigned receivables, as modified by such agreement.

(2) Any agreement made, after notice of the assignment between the assignor and the debtor that affects the assignee's rights, shall be ineffective as against the assignee unless,—

(a) the assignee consents to it; or

(b) the receivable is not fully earned by performance and either the modification is provided for in the original contract or, in the context of the original contract, a reasonable assignee would consent to the modification.

(3) Nothing contained in sub-sections (1) and (2) shall affect any right of the assignor or the assignee arising from breach of an agreement between them.

18. If the assignor commits any breach of the original contract with the debtor, such breach shall not entitle the debtor to recover from the assignee any sum paid by the debtor to the assignor or the assignee pursuant to the factoring transactions:

Provided that nothing contained in this section shall affect the rights of the debtor to claim from the assignor any loss or damages caused to him by reason of breach of the original contract.

Defences and
right of set off
of debtor.

Modification
of original
contract.

Breach of
contract.

CHAPTER V

REGISTRATION OF ASSIGNMENTS

19. (1) Every factor shall file, for the purposes of registration, the particulars of every transaction of assignment of receivables in his favour with the Central Registry to be set-up under section 20 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, within a period of thirty days from the date of such assignment or from the date of establishment of such registry, as the case may be, in the manner and subject to payment of such fee as may be prescribed in this behalf.

Registration
of certain
assignments of
receivables
transactions.

Explanation.— For the purpose of filing of particulars of every transaction of assignment of receivables with the Central Registry, the receivables may be described specifically or generally with reference to the debtor, or the period to which they relate or by any other general description by which such receivables can be identified.

(2) For the purposes of this Act, a record called the Central Register shall be kept at the head office of the Central Registry for entering the particulars of the transactions relating to assignment of receivables in favour of a factor.

(3) On realisation of the assigned receivables or settlement of the claim against the debtors, the factor shall file satisfaction of the assignment of receivables in its favour, in such manner and subject to payment of such fees as may be prescribed in this behalf.

(4) The provisions for registration of transactions contained in the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and the rules made thereunder shall, *mutatis mutandis*, apply to the record of assignment of receivables in favour of a factor in the Central Register with the Central Registry.

Public inspection.

20. (1) The particulars of transactions of assignment of receivables entered in the Central Register of such transactions under section 19 shall be open during business hours for inspection by any person on payment of such fee as may be prescribed.

(2) The Central Register referred to in sub-section (2) of section 19 maintained in electronic form, shall also be open during the business hours or such extended hours as may be specified by the Central Registry for inspection by any person through electronic media on payment of such fee as may be prescribed.

(3) The provisions for maintenance of Central Register and public inspection thereof contained in the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and the rules made thereunder shall, *mutatis mutandis*, apply.

54 of 2002.

54 of 2002.

CHAPTER VI

OFFENCES AND PENALTIES

Penalties.

21. If a default is made in filing under section 19 the particulars of any transaction of assignment of receivables and realisation of receivables by a factor, such company and every officer of the company who is in default shall be punishable with fine which may extend to five thousand rupees for every day during which the default continues.

Penalties for non-compliance of direction of Reserve Bank.

22. (1) If any factor fails to comply with any direction issued by the Reserve Bank under section 6, the Reserve Bank may impose a penalty which may extend to five lakh rupees and in the case of a continuing offence, with an additional fine which may extend to ten thousand rupees for every day during which the default continues.

(2) For the purpose of adjudging the penalty under sub-section (1), the Reserve Bank shall serve notice on the factor requiring it to show cause why the amount specified in the notice should not be imposed and a reasonable opportunity of being heard shall also be given to such factor.

(3) Any penalty imposed by the Reserve Bank under this section shall be payable within a period of fourteen days from the date on which notice issued by the Reserve Bank demanding payment of the sum is served on the factor and in the event of failure of the factor to pay the sum within such period, may be levied on a direction made by the principal civil court having jurisdiction in the area where the registered office of the factor is situated; or, in the case of a factor incorporated outside India, where its principal place of business in India is situated:

Provided that no such direction shall be made except on an application made to the court by the Reserve Bank or any officer authorised by Reserve Bank in this behalf.

(4) The court which makes a direction under sub-section (3) shall issue a certificate specifying the sum payable by the factor and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit.

23. If any person contravenes or attempts to contravene or abets the contravention of the provisions of this Act or of any rules made thereunder, for which no specific penalty has been provided for, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

Offences.

24. (1) No Court shall take cognizance of any offence punishable under this Act except upon a complaint in writing made by an officer of the Reserve Bank, generally or specially authorised in writing in this behalf by the Reserve Bank.

Cognizance of offences.

(2) No Court other than that of a Metropolitan Magistrate or a Judicial Magistrate of the first class or a court superior thereto shall try any such offence punishable under this Act.

25. (1) Where an offence under this Act has been committed by a factor, every person who at the time the offence was committed was in charge of, and was responsible to, the factor, for the conduct of the business of the factor, as well as the factor, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Offences by factors.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he has exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a factor and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer of the factor, such director, manager, secretary or other officer shall also be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purpose of this section, a "director", in relation to a factor means any officer entrusted with the management of the whole or substantially the affairs of the factor.

CHAPTER VII

MISCELLANEOUS

26 of 1881.
4 of 1882.
2 of 1934.
10 of 1949.
1 of 1956.
54 of 2002.
27 of 2006.

26 of 1963.

26. The provisions of this Act shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law.

Provisions of this Act to override other laws.

27. The provisions of this Act or the rules made thereunder shall be in addition to and not in derogation of the Negotiable Instruments Act, 1881, the Transfer of Property Act, 1882, the Reserve Bank of India Act, 1934, the Banking Regulation Act, 1949, the Companies Act, 1956, the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, the Micro, Small and Medium Enterprises Development Act, 2006 or any other law for the time being in force.

Application of other laws not barred.

28. No assignee of any receivable shall be entitled to take any measures for recovery of any assigned receivable, through any court or Tribunal unless his claim in respect of the receivable is made within the period of limitation specified under the Limitation Act, 1963.

Limitation..

29. Save as otherwise provided in this Act, or unless required to do so by an order passed by any Court or Tribunal or any other statutory authority under any provision of law for the time being in force or for the purpose of recovery of the receivable, a factor shall maintain confidentiality and shall not disclose to any person information obtained by it from, any assignor, its present and future customers, its commercial and business activities and the terms of sale between the assignor and any debtor and other detail about the assignor.

Confidentiality of information.

Power to
exempt.

30. (1) The Central Government may, by notification in the public interest, direct that any of the provisions of this Act,—

(a) shall not apply to such class or classes of banks or a company or a factor; or

(b) shall apply to the such class or classes of banks or a company or a factor with such exceptions, modifications and adaptations as may be specified in the notification.

(2) A copy of every notification issued under sub-section (1), shall be laid before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both the Houses agree that the notification shall not be issued or, the notification shall have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under the notification.

Provisions of
this Act not to
apply or affect
in certain
cases.

31. (1) The provisions of this Act shall not apply to any assignment of receivables arising under or from the following transactions, namely:—

(a) any merger, acquisition or amalgamation of business activities or sale or change in the ownership or legal status of the business;

(b) transactions on any stock exchange or commodities exchange regulated by the Securities and Exchange Board of India constituted under the provisions of the Securities and Exchange Board of India Act, 1992 or by the Forward Markets Commission under the Forward Contracts (Regulation) Act, 1952, respectively;

(c) financial contracts governed by netting agreements, except a receivable owed on the termination of all outstanding transactions;

(d) foreign exchange transactions except receivables in any foreign currency;

(e) inter-bank payment systems, inter-bank payment agreements or clearance and settlement systems relating to securities or other financial assets or instruments;

(f) bank deposits;

(g) a letter of credit or independent guarantee;

(h) rights and obligations of any person under the law governing negotiable instruments, negotiable warehouse receipts under the Warehousing (Development and Regulation) Act, 2007 or to instruments which are for the time being, by law or custom negotiable or any mercantile document of title to goods;

(i) sale of goods or services for any personal, family or household use;

(j) any assignment of loan receivables by a bank or non-banking financial company to another bank or non-banking financial company;

(k) securitisation transactions (including assignment of receivables to special purpose vehicles or trusts that issue securities against such receivables, bought from a single debtor or single group of debtors).

(2) Nothing contained in this Act shall affect the rights and obligations of a consumer, manufacturer, trader or service provider under the provisions of the Consumer Protection Act, 1986.

Power of
Central
Government
to make
rules.

32. (1) The Central Government may, in consultation with the Reserve Bank, by notification and in the Electronic Gazette as defined in clause (5) of sub-section (1) of section 2 of the Information Technology Act, 2000 make rules for carrying out the provisions of this Act.

15 of 1992.
74 of 1952.

37 of 2007.

68 of 1986.

21 of 2000.

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for all or any of the following matters, namely:—

(a) the form and manner in which the transactions of assignment of receivables in favour of a factor shall be filed and the fee for filing such transaction under sub-section (1) of section 19;

(b) the form and manner in which satisfaction of assignment of receivable or settlement of the claim shall be registered and the fee for filing such transactions under sub-section (3) of section 19;

(c) fee for inspecting the Central Register under section 20; and

(d) any other matter which is required to be or may be prescribed, in respect of which provision is to be made or may be made by rules.

33. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Laying of rules.

34. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.

35. The enactments specified in the Schedule shall be amended in the manner specified therein.

Power to remove difficulties.

Amendments to certain enactments.

THE SCHEDULE
(See section 35)

Year	Act No.	Short Title	Amendment
1899	2	The Indian Stamp Act, 1899	After section 8C, the following section shall be inserted, namely:— “8D. Agreement or document for assignment of receivables not liable to stamp duty:— Notwithstanding anything contained in this Act or any other law for the time being in force, any agreement or other document for assignment of “receivables” as defined in clause (p) of section 2 of the Factoring Regulation Act, 2011 in favour of any “factor” as defined in clause (i) of section 2 of the said Act shall not be liable to duty under this Act or any other law for the time being in force.”
1908	5	The Code of Civil Procedure, 1908	In Order XXXVII, in rule 1, in sub-rule (2), in clause (b), after sub-clause (iii), the following sub-clause shall be inserted, namely:— “(iv) suit for recovery of receivables instituted by any assignee of a receivable.”
1934	2	The Reserve Bank of India Act, 1934	In clause (d) of sub-section (1) of section 8, for the words “one Government official”, the words “two Government officials” shall be substituted.”
2005	30	The Credit Information Companies (Regulation) Act, 2005	In section 2, in clause (f), after sub-clause (ii), the following sub-clause shall be inserted, namely:— “(iia) a factor as defined under clause (i) of section 2 of the Factoring Regulation Act, 2011.”

Sd/-
V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government

Government Central Press, Gandhinagar.

(C)



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances promulgated by the President.

Legislative and Parliamentary Affairs Department

Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/35-2012/Act.-13--12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA MINISTRY OF LAW AND JUSTICE

Legislative Department

New Delhi, the 7th February, 2012, Magha १८, 1933 (Saka).

The following Act of Parliament has received the assent of the President on the 6th February, 2012, is hereby published for general information:-

THE ACADEMY OF SCIENTIFIC AND INNOVATIVE RESEARCH

ACT, 2011

AN

(Act No. 13 of 2012)

ACT

[6th February, 2012]

to provide for and regulate assignment of receivable for registration there for and rights and obligations of parties to contract for assignment of receivables and for matters connected therewith or incidental thereto.

to establish an Academy for furtherance of the advancement of learning and prosecution of research in the field of science and technology in association with Council of Scientific and Industrial Research and to declare the institution known as the Academy of Scientific and Innovative Research, to be an institution of national importance to provide for its incorporation and matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Academy of Scientific and Innovative Research Act, 2011.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

Short title,
extent and
commencement.

Definitions.

2. In this Act, and in all Statutes and Ordinances made thereunder, unless the context otherwise requires,—

(a) "Academy" means the Academy of Scientific and Innovative Research established under sub-section (1) of section 3;

(b) "Board" means the Board of Governors of the Academy of Scientific and Innovative Research referred to in section 10;

(c) "Council of Scientific and Industrial Research" means a society registered by the name of the Council of Scientific and Industrial Research under the Societies Registration Act, 1860;

(d) "Chairperson" means the Chairperson of the Board appointed under section 12;

(e) "Chancellor" means the Chancellor of the Academy referred to in section 20;

(f) "Director" means the Director of the Academy appointed under section 22;

(g) "distinguished scientists" or "outstanding scientists" of the Council of Scientific and Industrial Research means scientists of the Council of Scientific and Industrial Research designated as such;

(h) "existing Academy" means the Academy of Scientific and Innovative Research established in pursuance of the Resolution of the Government of India in the Ministry of Science and Technology, Department of Scientific and Industrial Research, Council of Scientific and Industrial Research, *vide* No. 6/1/CSIR-AcSIR/2010-PPD, dated the 1st July, 2010;

(i) "Faculty of the Academy" means Academy Professors, Professors of Eminence, Distinguished Professors, Outstanding Professors, Senior Professors, Emeritus Professors, Professors, Associate Professors, Assistant Professors, visiting faculty, and such other persons as may be appointed for imparting instruction or conducting research in the Academy or institutions maintained by the Academy and includes the scientists of Council of Scientific and Industrial Research assigned for imparting instruction or conducting research;

(j) "notification" means a notification published in the Official Gazette;

(k) "Statutes and Ordinances" means the Statutes and the Ordinances of the Academy for the time being in force.

Establishment
of Academy
of Scientific
and
Innovative
Research.

3. (1) With effect from such date as the Central Government may, by notification, appoint in this behalf, there shall be established for the purposes of this Act an Academy to be called the "Academy of Scientific and Innovative Research" as a body corporate by such name.

(2) The headquarters of the Academy shall be at such place as the Central Government may, by notification, specify.

(3) The Academy may have such number of regional centres and campuses, as it may deem fit.

(4) The Academy shall have perpetual succession and a common seal with power, subject to the provisions of this Act, to acquire, hold and dispose of property and to contract, and shall by that name, sue and be sued.

Objects of
Academy.

4. (1) The objects of the Academy shall be to—

(a) disseminate advanced knowledge in science and technology, by providing teaching and research facilities in such branches of learning as it may deem fit, particularly in emerging areas and such areas as may emerge in future;

(b) undertake inter-disciplinary studies and research;

(c) conduct courses in, and integrate into its courses, inter-disciplinary and multi-disciplinary areas covering natural sciences, life sciences, mathematical and computational sciences, medical sciences, engineering, applied art, humanities, social sciences, law relating to these areas and interfaces thereof;

(d) take appropriate measures for innovations in teaching and learning processes;

(e) create an ambience for learning and scholarship in advanced science and technology instead of exclusively focusing on marks or grades;

(f) educate and train manpower in scientific and technological fields;

(g) establish linkages with industries in India and outside India for the promotion of science and technology;

(h) collaborate, in appropriate areas in the field of science and technology, with reputed universities and institutions in India or outside India;

(i) promote research in science and technology having a bearing on social, economic, cultural, intellectual and academic welfare of the people.

(2) The Academy shall primarily focus on research and imparting instruction in such areas as are not ordinarily taught in regular academic universities in India.

(3) The curricula, pedagogy and evaluation of the Academy shall be innovative and directed towards creating highest quality personnel with cross-disciplinary knowledge, aiming to provide leaders in the field of science and technology.

5. (1) The Academy shall be, provided, or, allowed to use, the infrastructure and scientific manpower of the Council of Scientific and Industrial Research for teaching and research purposes for mutual benefit.

(2) The Academy, within two weeks of the commencement of this Act, shall, notwithstanding anything contained in any other Act, rules, regulations or bye-laws for the time being in force, enter into a Memorandum of Understanding with the Council of Scientific and Industrial Research, for the purposes of its affiliation with the Academy for the purposes of academics, teaching and award of degrees or diplomas, and, the persons pursuing the studies in the Council for award of any degree or diploma, after entering of such Memorandum of Understanding, be awarded degrees or diplomas by the said Academy:

Provided that any person pursuing any academic or research course, before the commencement of this Act, in the Council of Scientific and Industrial Research for award of any degree or diploma and registered for the said purpose with any other university, may, with the approval of the university with which such person is registered, migrate after such commencement to the Academy established under this Act and be registered with the said Academy for grant of the same degree or diploma by the Academy established under this Act and such person shall be deemed to have migrated and registered with the Academy established under this Act at the same level of study in the university from which such person migrated.

(3) Nothing contained in sub-section (1) or sub-section (2) shall be construed to affect the functions or powers of the Council of Scientific and Industrial Research, being discharged or exercised, before the commencement of this Act, by the Council or to affiliate with any other university or institution for the purposes of academics, teaching and award of degrees or diplomas or for any other purposes necessary for pursuing its objects.

6. It is hereby declared that the Academy of Scientific and Innovative Research shall be an institution of national importance.

Relationship
of Academy
with Council
of Scientific
and Industrial
Research.

Declaration of
Academy as
an institution
of national
importance.

Transfer of assets, liabilities, etc., of existing Academy to Academy established under this Act and other provisions, etc.

7. (1) On and from the date of establishment of the Academy,—

(a) any reference to the existing Academy in any law other than this Act or in any contract or other instrument shall be deemed as a reference to the Academy;

(b) all properties and assets, movable and immovable, of, or belonging to, the existing Academy, shall vest in the Academy;

(c) all rights and liabilities of the existing Academy shall be transferred to, and be the rights and liabilities of, the Academy;

(d) without prejudice to the provisions of clause (c), all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the existing Academy immediately before that date, for or in connection with the purpose of the said existing Academy shall be deemed to have been incurred, entered into or engaged to be done by, with or for, the Academy;

(e) all sums of money due to the existing Academy immediately before that date shall be deemed to be due to the Academy;

(f) all suits and other legal proceedings instituted or which could have been instituted by or against the existing Academy immediately before that date may be continued or may be instituted by or against the Academy;

(g) every employee (including those appointed for imparting instruction or conducting research in the existing Academy) holding any office under the existing Academy or teaching therein immediately before that date shall hold his office in the Academy or continue teaching therein by the same tenure and upon the same terms and conditions of service as respects remuneration, leave, provident fund, retirement and other terminal benefits as he would have held such office if the Academy had not been established and shall continue to do so as an employee of the Academy or until the expiry of the period of six months from that date if such employee opts not to be the employee of the Academy within such period.

(2) Any person pursuing any academic or research course, before the commencement of this Act, in the existing Academy for award of any degree or diploma or certificate shall be entitled to pursue such academic or research course after the establishment of the Academy under this Act and be registered with the said Academy for grant of the same degree or diploma or certificate by the Academy established under this Act and such person shall be deemed to have migrated and registered with the Academy established under this Act at the same level of study in the existing Academy from which such person migrated.

(3) Any person, who immediately before the commencement of this Act, had been awarded a degree or diploma or certificate for having qualified any course by the existing Academy, shall be entitled to award of equivalent degree or diploma by the Academy subject to approval by the Board of the Academy.

(4) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force, absorption of any employee by the Academy in its regular service under this section shall not entitle such employee to any compensation under that Act or other law and no such claim shall be entertained by any court, tribunal or other authority.

8. (1) The Academy shall discharge its functions and exercise the following powers, namely:—

Functions and
powers of
Academy.

- (i) to provide for instructions and conduct research in such branches of learning like natural sciences, life sciences, mathematical and computational sciences, medical sciences, engineering, applied art, humanities, social sciences, law relating to these areas and interfaces thereof, and in particular, in inter-disciplinary and multi-disciplinary areas of these branches, and in all such areas as may emerge in future and other emerging areas of knowledge, as the Academy may from time to time determine and make provision for advancement and dissemination of knowledge;
- (ii) to lay administrative standards and structures and decide on all matters of creation of posts, laying down standards for recruitment, determining compensation packages, and contractual arrangements;
- (iii) to design its curriculum and pedagogy for award of diplomas or certificates and confer degrees or other academic distinctions as it may deem fit;
- (iv) to grant, subject to such conditions as the Academy may determine, diplomas or certificates and confer degrees or other academic distinctions on the basis of such methods of evaluation and to hold its examinations, as the Academy may, from time to time, determine and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;
- (v) to frame Statutes and Ordinances and to alter, modify or rescind the same;
- (vi) to organise and undertake extramural studies, training and extension services;
- (vii) to confer honorary degrees or other distinctions;
- (viii) to provide distance education in such branches of learning and to such persons as it may determine;
- (ix) to institute professorships, associate professorships and assistant professorships including Academy Professors, Professors of Eminence, Distinguished Professors, Outstanding Professors, Senior Professors, Emeritus Professors, or visiting positions and other teaching or academic or other positions, required by the Academy and to make appointments to such positions;
- (x) to appoint persons from any other university, or institution, or industry, or persons of eminence from appropriate fields of studies, including those outside the country, as Faculty of the Academy;
- (xi) to create administrative, ministerial and other posts and to make appointments thereto;
- (xii) to co-operate or collaborate or associate with any body including, any university or institution, or industry, located in India or outside India;
- (xiii) to establish such centres and specialised laboratories or other units for research and instruction as may be required;
- (xiv) to set up schools, centres and campuses and function therefrom or conduct classes from any place of its choice, including the premises of laboratories or other centres of the Council of Scientific and Industrial Research;
- (xv) to institute and award fellowships, scholarships, studentships, medals and prizes;
- (xvi) to conduct research, advisory and consultancy services with or for any entity, public or private, whether in India or outside India, which are in conformity with the spirit and object of the Academy;

(xvii) to engage scientists of the Council of Scientific and Industrial Research as Faculty in imparting instruction and conducting research in the Academy;

(xviii) to establish, maintain and manage institutions and hostels for residence of students or establish and maintain such institutions through the Council of Scientific and Industrial Research or any other body;

(xix) to fix, demand and receive payment of fees and other charges;

(xx) to determine the standards of admission to the Academy, which may include examination, other innovative models of testing or evaluation;

(xxi) to supervise the residences of the students of the Academy and to make arrangements for promoting their health, general welfare, cultural and corporate life;

(xxii) to lay down conditions of service for all categories of employees, including their code of conduct;

(xxiii) to regulate and enforce discipline, among the students and employees and to take such disciplinary measures in this regard as may be necessary;

(xxiv) to make arrangements for promoting the health and general welfare of the employees;

(xxv) to receive grants, benefactions, donations, gifts, bequests and transfer or acquire, hold and manage and dispose of any property movable or immovable, including trust and endowment properties for the purposes of the Academy:

Provided that no such grants, benefactions, donations, gifts, bequests and transfer shall be accepted by the Academy which in the opinion of the Board involves conditions or obligations opposed to the spirit and object of this Act;

(xxvi) to borrow, on the security of property of the Academy or otherwise, money for the purposes of the Academy or utilise its property for such purposes as are in conformity with the spirit and object of this Act;

(xxvii) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of its objects.

(2) In exercising its powers referred to in sub-section (1), it shall be the endeavour of the Academy to maintain an all India character and high standards of teaching and research, and, the Academy shall, among other measures which may be necessary for the said purpose, take, in particular, the following measures, namely:—

(i) subject to the provisions of section 9, the admission of students shall be made on merit;

(ii) continuous evaluation or other innovative methods of evaluation and choice based credit system may be introduced and the Academy may enter into agreements with other universities and academic institutions in India or outside India for credit transfer and joint-degree programmes;

(iii) innovative courses and programmes of studies shall be introduced with a provision for periodic review and restructuring;

(iv) the imparting of instruction shall be, as far as may be, through use of modern techniques or technologies;

(v) the systems and structures of the Academy should be flexible to adapt to the requirements of multi-disciplinary and inter-disciplinary studies;

(vi) active participation of students may be ensured in governance of academic matters of the Academy.

9. (1) The Academy shall be open to all persons, of either sex, irrespective of caste, creed, race or class, and it shall not be lawful for the Academy to adopt or impose on any person, any test whatsoever of religious belief or profession in order to be entitled to be appointed as a Faculty of the Academy or to hold any other office therein, or to be employed therein or to be admitted as a student in the Academy or to graduate thereat or to enjoy or exercise any privilege thereof.

Academy
open to all
castes, creed,
race or class.

(2) The Academy shall make special provision for the employment or admission of women, persons with disabilities or of persons belonging to the weaker sections of the society and, in particular, of the Scheduled Castes, the Scheduled Tribes and the other socially and educationally backward classes of citizens and any exemption from making such reservation under the proviso to clause (b) of section 4 of the Central Educational Institutions (Reservation in Admission) Act, 2006 shall not be applicable to the Academy.

Provided that no such special provision shall be made on the ground of domicile.

10. The following shall be the authorities of the Academy, namely:—

Authorities of
Academy.

- (a) The Board;
- (b) Senate;
- (c) Director;
- (d) Boards of Studies;
- (e) such other authorities as may be declared by the Statutes to be the authorities of the Academy.

11. (1) The Board referred to in clause (a) of section 10 shall consist of the following, namely:—

Composition
of Board of
Governors.

- (a) the Chairperson of the Board, to be appointed under section 12;
- (b) the Director-General of the Council of Scientific and Industrial Research, *ex officio Vice-Chairperson;*
- (c) the President of the Indian National Science Academy, *ex officio member;*
- (d) the Chairman, Atomic Energy Commission, Government of India, *ex officio member;*
- (e) the Chairman, Space Commission, Government of India, *ex officio member;*
- (f) the Chairman, University Grants Commission, Government of India, *ex officio member;*
- (g) the Finance Secretary in the Ministry of Finance, Government of India, *ex officio member;*
- (h) the heads of three premier institutions in the field of imparting education in Science and Technology, members to be nominated under section 13;
- (i) four distinguished scientists or academicians of global eminence, of which two should be from reputed institutions outside India, members to be nominated under section 13;
- (j) three eminent industrialists or technologists, members to be nominated under section 13;

(k) four distinguished scientists or outstanding scientists or Directors of laboratories of Council of Scientific and Industrial Research,

(l) the Director of the Academy,

(2) The Chairperson shall ordinarily preside over the meetings of the Board.

(3) The Board may evolve its own procedure for the purpose of conducting its meetings and transacting business therein.

(4) The Associate Director in charge of administration of the Academy shall be the Secretary of the Board.

Appointment of Chairperson.

12. (1) The Chairperson shall be appointed by the President of the Council of Scientific and Industrial Research, on the recommendation of the selection committee constituted under sub-section (2):

Provided that the Director-General of the Council of Scientific and Industrial Research, being the *ex officio* Vice-Chairperson, as referred to in clause (b) of sub-section (1) of section 11, shall act as the Chairperson until the first Chairperson is selected and appointed in accordance with the provisions of this Act:

Provided further that no person shall be selected and appointed as Chairperson unless such person is an Indian citizen.

(2) The selection committee referred to in sub-section (1) shall consist of four eminent scientists or technologists of international repute, as may be nominated by the President of the Council of Scientific and Industrial Research.

(3) At least two eminent scientists or technologists of international repute nominated under sub-section (2) shall be from the heads of international societies, academies, or similar organisations in the field of science and technology.

(4) The selection committee referred to in sub-section (2) shall—

(a) be constituted within six months before the completion of tenure of the incumbent as the Chairperson of the Board;

(b) submit its recommendation at least three months before the completion of the tenure of the incumbent Chairperson.

(5) The selection committee may evolve its own procedure for the purposes of meetings and making recommendations under sub-section (1) including making recommendations in respect of a person who has not applied for the post of Chairperson.

(6) Three members of the selection committee referred to in sub-section (1) shall form quorum for the meeting of the committee.

(7) The Chairperson shall exercise such other powers and perform such other functions as may be assigned to him by this Act or the Statutes.

Nomination of distinguished scientists or academicians of global eminence, eminent industrialists or technologists and heads of three premier institutions in the field of imparting education in science and technology.

13. The heads of three premier institutions in the field of imparting education in science and technology, referred to in clause (h), the distinguished scientists or academicians of global eminence referred to in clause (i), and eminent industrialists or technologists referred to in clause (j), of sub-section (1) of section 11, shall be nominated, by the President of the Council of Scientific and Industrial Research.

14. The nomination of distinguished scientists or outstanding scientists of the Council of Scientific and Industrial Research or Directors of Council of Scientific and Industrial Research laboratories, referred to in clause (k) of sub-section (l) of section 11 shall be made by the Governing Body of the Council of Scientific and Industrial Research.

Nomination of distinguished scientists or outstanding scientists of Council of Scientific and Industrial Research or Directors of Council of Scientific and Industrial Research laboratories.

15. The members of the Board shall be entitled to such allowances, if any, from the Academy, as may be provided for, in the Statutes but no member other than the Director of the Academy referred to in clause (l) of sub-section (l) of section 11, shall be entitled to any salary by reason of this section.

Allowances payable to members of Board.

16. (1) Save as otherwise provided in this section, term of office of the Chairperson or any other nominated member of the Board shall be four years, being one term of the Board and they shall not be eligible to be re-appointed as Chairperson or nominated as a member, as the case may be.

Term of office of members of Board.

Explanation I.—The period of term of office of the Chairperson or any other nominated member of the Board [other than *ex officio* Vice-Chairperson and *ex officio* members and nominated members under clause (k) of sub-section (l) of section 11] of the existing Academy shall be counted for the purposes of this sub-section.

Explanation II.—For the removal of doubt it is hereby declared that a person who held the office of a member shall not be eligible to be re-appointed as a member but may be appointed as the Chairperson in accordance with the provisions of this Act:

Provided that an outgoing member of the Board shall, unless or otherwise directed, continue in office until another person is appointed, or, as the case may be, nominated as a member in his place.

(2) In the event of vacancy in the office of the Chairperson, by reason of his death or resignation or otherwise, the Vice-Chairperson shall act as the Chairperson until a new Chairperson is appointed in accordance with the provisions of this Act to fill the vacancy and enter upon his office:

Provided that a person appointed due to a vacancy in the office of Chairperson under sub-section (2), shall be eligible to be appointed as Chairperson in accordance with the provisions of this Act only for one term in addition to the period for which he was appointed to fill the vacancy of Chairperson.

(3) In the event of vacancy in the office of a nominated member under clauses (h), (i), (j) and (k) of sub-section (l) of section 11 by reason of his death or resignation or otherwise, the vacancy shall be filled in accordance with the provisions of this Act:

Provided that a person nominated under sub-section (l) of section 11 due to a vacancy in the office of the member, such person shall be eligible to be nominated only for one term as member in accordance with the provisions of this Act, in addition to the period for which he was nominated to fill the vacancy.

(4) The term of office of an *ex officio* member shall continue as long as he holds the office by virtue of which he is a member.

(5) One-fourth of the members, being distinguished scientists or outstanding scientists or Directors of laboratories of the Council of Scientific and Industrial Research nominated under clause (k) of sub-section (l) of section 11 shall retire every year and new members shall be nominated in their place in accordance with the provisions of this Act:

Provided that, notwithstanding anything contained in this sub-section, the members, being distinguished scientists or outstanding scientists of the Council of Scientific and Industrial Research or Directors of the Council of Scientific and Industrial Research laboratories nominated under clause (k) of sub-section (1) of section 11, immediately after the commencement of this Act for the first time, may hold office for such period, as may be specified in their nomination and provisions of this sub-section shall not be applicable to such nominated members.

Powers of Board.

17. (1) Subject to the provisions of this Act, the Board shall be responsible for the general superintendence, direction and control of the affairs of the Academy and shall exercise all the powers of the Academy not otherwise provided for by this Act, the Statutes and the Ordinances, and shall have the power to review the acts of the Senate.

(2) Without prejudice to the provisions of sub-section (1), the Board shall have the powers to—

- (a) take decisions on questions of policy relating to the administration and working of the Academy;
- (b) institute courses of study at the Academy;
- (c) make Statutes;
- (d) institute and appoint persons to academic as well as other posts in the Academy;
- (e) consider and modify or cancel or rescind Ordinances;
- (f) consider and pass resolutions on the annual report, the annual accounts and the budget estimates of the Academy for the next financial year, together with a statement of its development plans;
- (g) approve investments in infrastructure of the Academy in any land or building;
- (h) exercise such other powers and perform such other duties as may be conferred or imposed upon it by this Act or the Statutes.

(3) The Board shall also have the power to appoint such committees of one or more persons as it considers necessary for exercise of its powers and the performance of its duties and hold enquiries under this Act.

Senate.

18. (1) The Senate shall consist of the following, namely:—

- (a) the Director, *ex officio*, who shall be the Chairperson of the Senate;
- (b) all Associate Directors, *ex officio* members;
- (c) all Deans of the Academy, *ex officio* members;
- (d) two Professors from each area of study represented by the Boards of Studies of the Academy, as may be nominated by the Board, *ex officio* members;
- (e) two scientists of the Council of Scientific and Industrial Research, who being the youngest in age; and recipient of Shanti Swaroop Bhatnagar Award; and who are also Faculty of the Academy, as may be nominated by the Director-General of the Council of Scientific and Industrial Research;
- (f) two scientists of the Council of Scientific and Industrial Research, who being the youngest in age; and recipient of CSIR-Young Scientist Award; and who are Faculty of the Academy, as may be nominated by the Director-General of the Council of Scientific and Industrial Research;
- (g) three Directors or distinguished scientists or outstanding scientists of the Council of Scientific and Industrial Research laboratories, nominated by its Director-General;
- (h) three persons, not being the employees of the Academy or the Council of Scientific and Industrial Research, to be nominated by the Chancellor in consultation

with the Director from amongst educationists of repute, one being from each of the fields of science, engineering and social sciences;

(i) such other members of the staff as may be laid down in the Statutes.

(2) The tenure of the nominated members under clauses (d) to (h) of sub-section (1) shall be two years:

Provided that the Senate shall not, at any time, have less than fifty per cent. of its members from the Council of Scientific and Industrial Research scientists teaching in the Academy.

19. Subject to the provisions of this Act, the Statutes and the Ordinances, the Senate of the Academy shall have the control and general regulation, and be responsible for the maintenance, of standards of instruction, education and examinations in the Academy and shall exercise such other powers and perform such other duties as may be conferred or imposed upon it by the Statutes and Ordinances.

Powers of
Senate.

20. (1) The Chairperson of the Board shall be the Chancellor of the Academy.

Chancellor of
Academy.

(2) The Chancellor shall ordinarily preside at the Convocations of the Academy.

21. The Director shall be the principal academic and executive officer of the Academy and shall be responsible for the administration of the Academy and imparting instruction, research and maintenance of discipline.

Director of
Academy.

22. (1) The Director shall be appointed, by the President of the Council of Scientific and Industrial Research, on the recommendation of the selection committee constituted under sub-section (2).

Appointment
and duty of
Director of
Academy, etc.

(2) The selection committee referred to in sub-section (1) shall consist of—

- (a) the Chairperson of the Board;
- (b) the Vice-Chairperson of the Board;
- (c) the President of the Indian National Science Academy;
- (d) the Chairman, Atomic Energy Commission, Government of India;
- (e) the Chairman, Space Commission, Government of India.

(3) The selection committee referred to in sub-section (2) shall—

(a) be constituted within six months before the completion of tenure of the incumbent as the Director;

(b) submit its recommendation at least three months before the completion of the tenure of the incumbent Director.

(4) The selection committee may evolve its own procedure for the purposes of meetings and making recommendations under sub-section (1) including making recommendations in respect of a person who has not applied for the post of Director.

(5) Three members of the selection committee referred to in sub-section (1) shall form quorum for the meeting of the committee:

Provided that no person shall be selected or nominated as Director unless such person is an Indian citizen.

(6) It shall be the duty of the Director that the decisions taken by the Board are implemented.

(7) The Director shall submit an annual report and accounts of the Academy to the Board.

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(8) The Director shall exercise such other powers and perform such other duties as may be assigned to him by this Act or the Statutes or the Ordinances.

(9) The term of the Director shall be five years.

Associate
Directors.

23. (1) The Associate Directors of the Academy shall, be appointed by the Director with the approval of the Board, from amongst Professors of the Academy or scientists of the Council of Scientific and Industrial Research engaged in academic activity in the Academy, for such period, and on such terms and conditions, as may be laid down by the Statutes, and, shall exercise such powers and perform such duties as may be assigned to them by this Act or the Statutes or by the Director.

(2) The Board may assign any other designation for the Associate Directors, for the purpose of administrative convenience or academic efficiency.

24. (1) The constitution and powers of Board of Studies shall be such as may be provided in the Statutes.

(2) The powers, including the financial powers and duties of authorities, officers and other functionaries of the Academy shall be as provided by the Statutes.

Powers of
other
authorities.

Funds of
Academy.

25. (1) The Academy shall maintain and retain a fund to which shall be credited—

(a) all fees (including tuition fees) and other charges received by the Academy;

(b) all monies received by the Academy by way of grants, gifts, donations, benefactions, bequests or transfers;

(c) monies for projects undertaken by the Academy;

(d) income from investment made by the Academy or from any other source;

(e) the funds received from the Council of Scientific and Industrial Research, by way of loan or otherwise;

(f) all monies received by the Academy in any other manner or from any other source.

(2) All monies credited to the fund of the Academy shall be deposited in such banks or invested in such manner as the Academy may, with the approval of the Board, decide.

(3) The fund shall be applied for meeting,—

(a) the salaries, allowances and other remuneration of the Chairperson, members of the Board or Faculty, officers and other employees or members of the committees set up by the Academy;

(b) the expenses of the Academy in the discharge of its functions or exercise of its powers under section 8;

(c) the expenses on objects of, and for purposes authorised by, this Act.

(4) All expenditure of the Academy shall be within the framework of a budget approved by the Board.

Accounts.

26. (1) The Academy shall maintain proper and separate accounts giving therein the details of all receipts in, and, expenditure from, such fund and other relevant particulars.

(2) The accounts referred to in sub-section (1) shall be prepared and got audited before the expiry of six months from the end of each financial year.

(3) The Academy shall submit to the Board and the Council of Scientific and Industrial Research, the accounts referred to in sub-section (1) duly audited under section 27 and signed by the Director, Associate Director in charge of Finance and Associate Director in charge of Administration.

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(4) The Council of Scientific and Industrial Research referred to in sub-section (3), the Board and any other person appointed by them in connection with the audit of the accounts of the Academy shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Academy.

27. (1) The accounts of the Academy shall, without prejudice to the provisions contained in the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971, be audited by auditors who may be appointed by the Board for the term of one year and such auditors shall be eligible for re-appointment.

Audit of
accounts and
its
publication.

56 of 1971.

38 of 1949.

(2) No person shall be eligible to be appointed as an auditor under sub-section (1) unless he is a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949, and who has obtained a certificate of practice under sub-section (1) of section 6 of that Act.

(3) The accounts of the Academy shall, after the completion of the audit under sub-section (1) and submission thereof to the Board and the Council of Scientific and Industrial Research be published on the website of the Academy.

28. (1) The Statutes of the Academy shall be enacted by the Board.

Statutes.

(2) Without prejudice to the provisions contained in sub-section (1), the Senate may make recommendations for enactment of Statutes to the Board.

(3) The Board may, from time to time, make new Statutes or may amend or repeal or rescind the Statutes with effect from such date as it may direct.

29. Subject to the provisions of this Act, the Statutes may provide for all or any of the matters considered necessary by the Board for functioning of the Academy within the framework of this Act, including the following matters, namely:—

Matters to be
provided by
Statutes.

- (a) the conferment of degrees and diplomas;
- (b) the constitution, powers and functions of the Board of Studies;
- (c) the tuition fee and other fees to be charged;
- (d) the institution of fellowships, scholarships, medals and prizes;
- (e) the term of office and the method of appointment of officers of the Academy;
- (f) the qualification of Faculty of the Academy (other than the scientists of the Council of Scientific and Industrial Research engaged in the service of the Academy), officers and other staff of Academy;

Provided that the scientists of the Council of Scientific and Industrial Research engaged in the service of the Academy shall be governed by the qualifications specified by the Council and nothing contained in this Act shall be construed to disqualify them from undertaking the service of the Academy or engaging them as Faculty of the Academy;

(g) the classification, the method of appointment and the determination of the terms and conditions of service of Faculty, officers and other staff of the Academy;

(h) the provision of insurance fund, provident fund and other retirement benefits, for the benefit of the Faculty, officers and other staff of the Academy;

(i) the constitution, powers and duties of authorities of the Academy;

(j) the establishment and maintenance of hostels;

(k) the conditions of residence of students of the Academy and the levying of fees for residence in the hostels and of other charges;

(l) the allowances to be paid to the Chairperson and other members of the Board and any committee constituted by the Academy;

(m) the meetings of the Board, the Senate, or any committee, the quorum at such meetings and the procedure to be followed in the conduct of their business;

(n) any other matter which may be required or necessary for the purposes of this Act.

Ordinances.

30. (1) Subject to the provisions of this Act and the Statutes, the Ordinances of the Academy may provide for all or any of the following matters, namely:—

(a) the admission of the students;

(b) the courses of study;

(c) the conditions under which students shall be admitted and shall be eligible for degrees, diplomas and certificates and to the examinations of the Academy, and shall be eligible for the degrees, diplomas and certificates;

(d) the conditions of award of the fellowships, scholarships, medals and prizes;

(e) the condition and mode of appointment and duties of examining bodies, examiners and moderators;

(f) the conduct of examinations;

(g) the maintenance of discipline among students of the Academy;

(h) any other matter which by this Act or the Statute, is to be, or, may be, provided for by the Ordinances.

(2) Save as otherwise provided in this section, Ordinances shall be made by the Senate.

(3) All Ordinances made by the Senate shall have the effect from such date as it may direct, but every Ordinance so made shall be submitted, as soon as may be, to the Board and shall be considered by the Board in its subsequent meeting.

(4) The Board shall have the power by resolution to modify or cancel or rescind any of the Ordinances and such Ordinances shall, from the date of such resolution stand modified accordingly or cancelled or rescinded, as the case may be.

Review of functioning of Academy.

31. (1) There shall be a review of the functioning of the Academy once in every four years by persons of eminence to be appointed by the Council of Scientific and Industrial Research.

(2) The Academy shall meet the expenses for conducting the review under sub-section (1) and upon receipt of the report of such review, the Board may take appropriate action.

(3) In addition to the review under sub-section (1), the Board may conduct review of functioning of administrative and academic wings of the Academy, in such manner and at such intervals, as may be provided in the Statutes.

Appointments.

32. All appointments of the staff of the Academy (except appointment of the Director), shall be made in accordance with the procedure laid down in the Statute, by—

(a) the Board for the academic staff;

(b) the Director, in any other case.

Conditions of service.

33. (1) Every employee of the Academy shall be appointed on contractual basis under a written contract, which shall be lodged with the Academy and a copy of which shall be furnished to the employee concerned:

Provided that all scientists and other employees of the Council of Scientific and Industrial Research engaged in the service of the Academy shall be governed by the service conditions, rules and regulations of the Council of Scientific and Industrial Research.

(2) The Academy shall have a flexible compensation system which recognises performance, as laid down in the Statutes, to bring the best talent in the Academy:

Provided that the scientists of the Council of Scientific and Industrial Research—

- (a) engaged in the service of the Academy; and
- (b) who draw their salary from the Council,

shall be eligible for such allowances or honorarium, as may be determined by the Statute.

34. (1) Any dispute arising out of a contract between the Academy and any of its employees shall, at the request of the employee concerned or at the instance of the Academy, be referred to a Tribunal of Arbitration consisting of one member appointed by the Director, one member nominated by the employee, and such two arbitrators shall appoint the third arbitrator who shall act as the presiding arbitrator.

Arbitration.

26 of 1996.

(2) The arbitration under sub-section (1) shall be governed by the Arbitration and Conciliation Act, 1996.

35. (1) The Chairperson or any Member of the Board other than *ex officio* Members of the Board or Director may, by notice in writing under his hand addressed to the President of the Council of Scientific and Industrial Research, resign his office:

Resignation,
removal and
suspension of
Chairperson
and other
Members or
Director.

Provided that the Chairperson or such Member or Director shall, unless he is permitted by the President of the Council of Scientific and Industrial Research to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(2) The President of the Council of Scientific and Industrial Research may remove from office the Chairperson or any Member of the Board or the Director, who—

- (a) has been adjudged an insolvent; or
- (b) being the Director has engaged at any time, during his term of office, in any paid employment; or
- (c) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or
- (d) has become physically or mentally incapable of acting as such Chairperson or Member or Director; or
- (e) is of unsound mind and stands so declared by a competent court; or
- (f) has acquired such financial or other interest as is likely to affect prejudicially the exercise of his functions as such Chairperson or Member or Director; or
- (g) has so abused his position as to render his continuance in office prejudicial to the public interest; or
- (h) has been guilty of proved misbehaviour; or
- (i) has such other disqualifications as may be prescribed.

(3) Notwithstanding anything contained in sub-section (1), the Chairperson or a Member of the Board or the Director shall not be removed from his office on the grounds specified in clause (f) or clause (g) or clause (h) of sub-section (1), except by an order made by the President of the Council of Scientific and Industrial Research after an inquiry made in this behalf in which such Chairperson or Member or Director has been informed of the

charges against him and given a reasonable opportunity of being heard in respect of those charges.

(4) In the event of inquiry instituted under sub-section (2), the President of the Council of Scientific and Industrial Research may suspend such Chairperson or Member or Director against whom inquiry has been instituted for a period not exceeding six months if it is considered necessary in public interest.

(5) The President of the Council of Scientific and Industrial Research may, by rules, regulate the procedure for the inquiry referred to in sub-section (2).

(6) In case any nominated member under clause (k) of sub-section (1) of section 11 in the Board incurs any of the disqualifications under clauses (a) to (i) of sub-section (1), such nominated member shall not be eligible to be nominated as such and his nomination as nominated member shall be revoked by those who nominated such member.

Meetings.

36. The meetings of the Board, Senate, or other committees constituted by the Academy may be held using contemporary tools of information and communication technologies (including video-conferencing) without the members necessarily having to be physically present.

**Vacancies,
etc., not to
invalidate acts
or proceedings
of Board,
Academy or
any other
body.**

37. No act of the Board or the Academy or any other body set up under this Act or the Statutes, shall be invalid merely by reason of—

- (a) any vacancy in, or defect in the constitution thereof; or
- (b) any defect in the selection, nomination or appointment of a person acting as a member thereof; or
- (c) any irregularity in its procedure not affecting the merits of the case.

**Power to
remove
difficulties.**

38. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the order or both Houses agree that the order should not be made, the order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

Sd/-
V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government

(C)



The Gujarat Government Gazette

EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI**Acts of Parliament and Ordinances promulgated by the President.****Legislative and Parliamentary Affairs Department**Sachivalaya, Gandhinagar, 3rd July, 2012.

No. RPB/36-2012/Const-97--12/E:- The following Act of Parliament is republished for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE

Legislative DepartmentNew Delhi, the 13th January, 2012, Pausa 23, 1933 (Sake)The following Act of Parliament has received the assent of the President on the 12th January, 2012, is hereby published for general information:-**THE CONSTITUTION (NINETY SEVENTH AMENDMENT)**

ACT, 2011

AN

(Const 97th Amendment)

ACT

[12th January, 2012]*further to amend the Constitution of India.*

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Constitution (Ninety-seventh Amendment) Act, 2011.	Short title and commencement.
(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.	
2. In Part III of the Constitution, in article 19, in clause (1), in sub-clause (c), after the words "or unions", the words "or co-operative societies" shall be inserted.	Amendment of article 19.
3. In Part IV of the Constitution, after article 43A, the following article shall be inserted, namely:-	Insertion of new article 43B.
<p style="padding-left: 20px;">"43B. The State shall endeavour to promote voluntary formation, autonomous functioning, democratic control and professional management of co-operative societies."</p>	

Insertion of
new Part IXB.

4. After Part IXA of the Constitution, the following Part shall be inserted, namely:—

'PART IXB'

THE CO-OPERATIVE SOCIETIES

Definitions.

243ZH. In this Part, unless the context otherwise requires,—

(a) "authorised person" means a person referred to as such in article 243ZQ;

(b) "board" means the board of directors or the governing body of a co-operative society, by whatever name called, to which the direction and control of the management of the affairs of a society is entrusted to;

(c) "co-operative society" means a society registered or deemed to be registered under any law relating to co-operative societies for the time being in force in any State;

(d) "multi-State co-operative society" means a society with objects not confined to one State and registered or deemed to be registered under any law for the time being in force relating to such co-operatives;

(e) "office bearer" means a President, Vice-President, Chairperson, Vice-Chairperson, Secretary or Treasurer of a co-operative society and includes any other person to be elected by the board of any co-operative society;

(f) "Registrar" means the Central Registrar appointed by the Central Government in relation to the multi-State co-operative societies and the Registrar for co-operative societies appointed by the State Government under the law made by the Legislature of a State in relation to co-operative societies;

(g) "State Act" means any law made by the Legislature of a State;

(h) "State level co-operative society" means a co-operative society having its area of operation extending to the whole of a State and defined as such in any law made by the Legislature of a State.

Incorporation
of co-
operative
societies.

243ZI. Subject to the provisions of this Part, the Legislature of a State may, by law, make provisions with respect to the incorporation, regulation and winding up of co-operative societies based on the principles of voluntary formation, democratic member-control, member-economic participation and autonomous functioning.

Number and
term of
members of
board and its
office bearers.

243ZJ. (1) The board shall consist of such number of directors as may be provided by the Legislature of a State, by law:

Provided that the maximum number of directors of a co-operative society shall not exceed twenty-one:

Provided further that the Legislature of a State shall, by law, provide for the reservation of one seat for the Scheduled Castes or the Scheduled Tribes and two seats for women on board of every co-operative society consisting of individuals as members and having members from such class or category of persons.

(2) The term of office of elected members of the board and its office bearers shall be five years from the date of election and the term of office bearers shall be coterminous with the term of the board:

Provided that the board may fill a casual vacancy on the board by nomination out of the same class of members in respect of which the casual vacancy has arisen, if the term of office of the board is less than half of its original term.

(3) The Legislature of a State shall, by law, make provisions for co-option of persons to be members of the board having experience in the field of banking, management, finance or specialisation in any other field relating to the objects and activities undertaken by the co-operative society, as members of the board of such society:

Provided that the number of such co-opted members shall not exceed two in addition to twenty-one directors specified in the first proviso to clause (1):

Provided further that such co-opted members shall not have the right to vote in any election of the co-operative society in their capacity as such member or to be eligible to be elected as office bearers of the board:

Provided also that the functional directors of a co-operative society shall also be the members of the board and such members shall be excluded for the purpose of counting the total number of directors specified in the first proviso to clause (1).

243ZK. (1) Notwithstanding anything contained in any law made by the Legislature of a State, the election of a board shall be conducted before the expiry of the term of the board so as to ensure that the newly elected members of the board assume office immediately on the expiry of the term of the office of members of the outgoing board.

Election of
members of
board.

(2) The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to a co-operative society shall vest in such an authority or body, as may be provided by the Legislature of a State, by law:

Provided that the Legislature of a State may, by law, provide for the procedure and guidelines for the conduct of such elections.

243ZL. (1) Notwithstanding anything contained in any law for the time being in force, no board shall be superseded or kept under suspension for a period exceeding six months:

Supersession
and
suspension of
board and
interim
management.

Provided that the board may be superseded or kept under suspension in case—

(i) of its persistent default; or

(ii) of negligence in the performance of its duties; or

(iii) the board has committed any act prejudicial to the interests of the co-operative society or its members; or

(iv) there is a stalemate in the constitution or functions of the board; or

(v) the authority or body as provided by the Legislature of a State, by law, under clause (2) of article 243ZK, has failed to conduct elections in accordance with the provisions of the State Act:

Provided further that the board of any such co-operative society shall not be superseded or kept under suspension where there is no Government shareholding or loan or financial assistance or any guarantee by the Government:

Provided also that in case of a co-operative society carrying on the business of banking, the provisions of the Banking Regulation Act, 1949 shall also apply:

Provided also that in case of a co-operative society, other than a multi-State co-operative society, carrying on the business of banking, the provisions of this clause shall have the effect as if for the words "six months", the words "one year" had been substituted.

(2) In case of supersession of a board, the administrator appointed to manage the affairs of such co-operative society shall arrange for conduct of elections within the period specified in clause (1) and handover the management to the elected board.

(3) The Legislature of a State may, by law, make provisions for the conditions of service of the administrator.

Audit of accounts of co-operative societies.

243ZM. (1) The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the co-operative societies and the auditing of such accounts at least once in each financial year.

(2) The Legislature of a State shall, by law, lay down the minimum qualifications and experience of auditors and auditing firms that shall be eligible for auditing accounts of the co-operative societies.

(3) Every co-operative society shall cause to be audited by an auditor or auditing firms referred to in clause (2) appointed by the general body of the co-operative society:

Provided that such auditors or auditing firms shall be appointed from a panel approved by a State Government or an authority authorised by the State Government in this behalf.

(4) The accounts of every co-operative society shall be audited within six months of the close of the financial year to which such accounts relate.

(5) The audit report of the accounts of an apex co-operative society, as may be defined by the State Act, shall be laid before the State Legislature in the manner, as may be provided by the State Legislature, by law.

Convening of general body meetings.

243ZN. The Legislature of a State may, by law, make provisions that the annual general body meeting of every co-operative society shall be convened within a period of six months of close of the financial year to transact the business as may be provided in such law.

Right of a member to get information.

243ZO. (1) The Legislature of a State may, by law, provide for access to every member of a co-operative society to the books, information and accounts of the co-operative society kept in regular transaction of its business with such member.

(2) The Legislature of a State may, by law, make provisions to ensure the participation of members in the management of the co-operative society providing minimum requirement of attending meetings by the members and utilising the minimum level of services as may be provided in such law.

(3) The Legislature of a State may, by law, provide for co-operative education and training for its members.

Returns.

243ZP. Every co-operative society shall file returns, within six months of the close of every financial year, to the authority designated by the State Government including the following matters, namely:—

(a) annual report of its activities;

(b) its audited statement of accounts;

- (c) plan for surplus disposal as approved by the general body of the co-operative society;
- (d) list of amendments to the bye laws of the co-operative society, if any;
- (e) declaration regarding date of holding of its general body meeting and conduct of elections when due; and
- (f) any other information required by the Registrar in pursuance of any of the provisions of the State Act.

243ZQ. (1) The Legislature of a State may, by law, make provisions for the offences relating to the co-operative societies and penalties for such offences.

Offences and penalties.

(2) A law made by the Legislature of a State under clause (1) shall include the commission of the following act or omission as offences, namely:—

- (a) a co-operative society or an officer or member thereof wilfully makes a false return or furnishes false information, or any person wilfully not furnishes any information required from him by a person authorised in this behalf under the provisions of the State Act;
- (b) any person wilfully or without any reasonable excuse disobeys any summons, requisition or lawful written order issued under the provisions of the State Act;
- (c) any employer who, without sufficient cause, fails to pay to a co-operative society amount deducted by him from its employee within a period of fourteen days from the date on which such deduction is made;
- (d) any officer or custodian who wilfully fails to hand over custody of books, accounts, documents, records, cash, security and other property belonging to a co-operative society of which he is an officer or custodian, to an authorised person; and
- (e) whoever, before, during or after the election of members of the board or office bearers, adopts any corrupt practice.

243ZR. The provisions of this Part shall apply to the multi-State co-operative societies subject to the modification that any reference to "Legislature of a State", "State Act" or "State Government" shall be construed as a reference to "Parliament", "Central Act" or "the Central Government" respectively.

Application to multi-State co-operative societies.

243ZS. The provisions of this Part shall apply to the Union territories and shall, in their application to a Union territory, having no Legislative Assembly as if the references to the Legislature of a State were a reference to the administrator thereof appointed under article 239 and, in relation to a Union territory having a Legislative Assembly, to that Legislative Assembly:

Application to Union territories.

Provided that the President may, by notification in the Official Gazette, direct that the provisions of this Part shall not apply to any Union territory or part thereof as he may specify in the notification.

Continuance of
existing laws.

243ZT. Notwithstanding anything in this Part, any provision of any law relating to co-operative societies in force in a State immediately before the commencement of the Constitution (Ninety-seventh Amendment) Act, 2011, which is inconsistent with the provisions of this Part, shall continue to be in force until amended or repealed by a competent legislature or other competent authority or until the expiration of one year from such commencement, whichever is less.'

Sd/-
V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi
Secretary to Government

Government Central Press, Gandhinagar.

(C)



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Separate paging is given to this part in order that it may be filed as a Separate Compilation.

PART VI

**Acts of Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

GOVERNMENT OF GUJARAT**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**Sachivalaya, Gandhinagar, 4th August, 2012.

No. RPB/1-2012/Ord.-01—2012/E:- The following Ordinance promulgated by the President and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 16th July, 2012 is republished for general information :-

GOVERNMENT OF INDIA**MINISTRY OF LAW AND JUSTICE**

(Legislative Department)

*New Delhi, the 16th July, 2012/ Asadha 25, 1934 (Saka)***THE ALL-INDIA INSTITUTE OF MEDICAL SCIENCES
(AMENDMENT) ORDINANCE, 2012****1 OF 2012**

Promulgated by the President in the Sixty-third Year of the Republic of India.

An Ordinance further to amend the All-India Institute of Medical Sciences Act, 1956.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. (1) This Ordinance may be called the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012.

(2) It shall come into force at once.

2. In the All-India Institute of Medical Sciences Act, 1956 (hereinafter referred to as the principal Act), in the long title, for the words "an All-India Institute of Medical Sciences", the words "All-India Institutes of Medical Sciences" shall be substituted.

Short title and commencement

Amendment of long title.

Amendment of
section 1.

3. In section 1 of the principal Act, in sub-section (1), for the words "All-India Institute of Medical Sciences", the words "All-India Institutes of Medical Sciences" shall be substituted.

Amendment of
section 2.

4. In section 2 of the principal Act,—

(A) for clause (a), the following clauses shall be substituted, namely:—

(a) "corresponding Institute" means the Institutes referred to in column (3) of the Table given under section 27A;

(aa) "existing Institute" means the All-India Institute of Medical Sciences,—

(i) established under sub-section (1) of section 3, before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012; and

(ii) located at New Delhi, as required under section 12 as it stood before such commencement;

(ab) "Fund" means the Fund of the Institute referred to in section 16; ;

(B) in clause (c), after the words and figure "under section 3", the words, brackets and figures "and includes the corresponding Institutes and other Institutes which may be established on and after the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012" shall be inserted;

(C) after clause (f), the following clause shall be inserted at the end, namely:—

(g) "society" means the society referred to in column (2) of the Table given under section 27A.

Amendment of
section 3.

5. In section 3 of the principal Act,—

(a) in sub-section (1), the following proviso shall be inserted, namely:—

"Provided that the Central Government may, on and after the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, establish by notification in the Official Gazette, such other All-India Institutes of Medical Sciences at such places as it may specify in the said notification in addition to the existing Institute and the corresponding Institutes.";

(b) in sub-section (2), for the words "The Institute", the words "Every Institute" shall be substituted.

6. In section 4 of the principal Act,—

Amendment of
section 4.

(i) in the opening portion, for the words "The Institute", the words "Every Institute" shall be substituted;

(ii) for clause (a), the following clauses shall be substituted, namely:—

"(a) in the case of existing Institute, the Vice-Chancellor or the Delhi University, *ex officio*;

(aa) in the case of every other Institute established on and after the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, the Vice-Chancellor of a University situated in a State in which such Institute has been established after such commencement and such Vice-Chancellor shall be nominated by the Central Government;".

7. For section 5 of the principal Act, the following section shall be substituted, namely:—

Substitution of new
section for section
5.

"5. (1) It is hereby declared that the existing Institute declared as an institution of national importance, before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, under section 5 as it stood before such commencement, shall continue to be an institution of national importance.

(2) It is hereby declared that every corresponding Institute shall be an institution of national importance.

(3) It is hereby declared that every Institute established under the proviso to sub-section (1) of section 3, on and after the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall be an institution of national importance.".

8. In section 7 of the principal Act, in sub-section (1),—

Amendment of
section 7.

(a) for the words "President of the Institute", the words "President for every Institute" shall be substituted;

(b) the following proviso shall be inserted, namely:—

"Provided that the President of the existing Institute shall also be the President of every corresponding Institute and other Institutes established on and after the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, till such date the Central Government nominates a separate President for every corresponding Institute and other Institutes established after such commencement.".

9. In section 8 of the principal Act,—

Amendment of
section 8.

(a) for the words "from the Institute", the words "from the Institute of which they are the President and members" shall be substituted;

(b) the following proviso shall be inserted, namely:—

“Provided that in case a person is a President of two or more Institutes, the allowances shall be borne by the Institutes in such proportion as may be prescribed by rules.”.

Amendment of
section 9.

10 In section 9 of the principal Act,—

(a) for the words “The Institute shall”, the words “Every Institute shall” shall be substituted;

(b) for the words “the Institute shall meet”, the words “every Institute shall meet” shall be substituted;

(c) the following proviso shall be inserted, namely:—

“Provided that the provisions relating to holding of the first meeting shall not apply to the existing Institute.”.

Amendment of
section 10.

11. In section 10 of the principal Act,—

(a) in sub-section (1),—

(i) for the words “a Governing Body of the Institute which shall be constituted by the Institute”, the words “separate Governing Body for every Institute which shall be constituted by such Institute” shall be substituted;

(ii) the following proviso shall be inserted, namely:—

“Provided that the Governing Body of the existing Institute, constituted before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall be deemed to have been constituted under this section.”;

(b) in sub-sections (2) and (3), for the words “the Institute”, the words “every Institute” shall be substituted;

(c) in sub-section (5),—

(i) for the words “the Institute may constitute”, the words “every Institute may constitute” shall be substituted;

(ii) for the words “functions of the Institute”, the words “functions of such Institute” shall be substituted;

(d) in sub-section (6),—

(i) for the words “members of the Institute, but an *ad hoc* committee may include persons who are not members of the Institute”, the words “members of every Institute; but an *ad hoc* committee may include persons who are not members of such Institute” shall be substituted;

(ii) the following proviso shall be inserted, namely:—

“Provided that the Standing Committee of the existing Institute constituted, before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall be deemed to have been constituted under this section.”.

12. In section 11 of the principal Act, in sub-section (1),—

Amendment of
section 11.

(a) for the words “chief executive officer of the Institute”, the words “chief executive officer of every Institute” shall be substituted;

(b) for the words “Director of the Institute”, the words “Director of such Institute” shall be substituted;

(c), for the proviso, the following proviso shall be substituted, namely:—

“Provided that the first Director of every Institute (other than the existing Institute), established on and after the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall be appointed by the Central Government:

Provided further that in case a Director of a society has been appointed by the Central Government before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, such Director shall be deemed to be the first Director of the concerned corresponding Institute.”;

13. For section 12 of the principal Act, the following section shall be substituted, namely:—

Substitution of new
section for section
12.

“12. (1) The existing Institute shall be located at New Delhi.

Location of
Institutes.

(2) All corresponding Institutes shall be located at the places mentioned in column (3) of the Table given under section 27A.

(3) All Institutes [other than the existing Institute and corresponding Institutes referred to in sub-sections (1) and (2)] shall be located at such places as the Central Government may, by notification in the Official Gazette, specify.”.

14. In section 13 of the principal Act, in the opening portion, for the words “the Institute”, the words “every Institute” shall be substituted.

Amendment of
section 13.

15. In section 14 of the principal Act, in the opening portion, for the words “the Institute”, the words “every Institute” shall be substituted.

Amendment of
section 14.

16. In section 15 of the principal Act, for the words “the Institute”, the words “every Institute” shall be substituted.

Amendment of
section 15.

Amendment of
section 16.

17. In section 16 of the principal Act, in sub-section (1),—

(i) for the words “The Institute”, the words “Every Institute” shall be substituted;

(ii) after clause (d), the following proviso shall be inserted, namely:—

“Provided that the Fund maintained by the existing Institute and the society, before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall be deemed to be the Fund maintained under this section.”

Amendment of
section 17.

18. In section 17 of the principal Act,—

(a) for the words “The Institute shall prepare”, the words “Every Institute shall prepare” shall be substituted;

(b) for the words “expenditure of the Institute”, the words “expenditure of the concerned Institute” shall be substituted.

Amendment of
sections 18 and 19.

19. In sections 18 and 19 of the principal Act, for the words “The Institute” and “the Institute”, wherever they occur, the words “Every Institute” shall, respectively, be substituted.

Amendment of
section 20.

20. In section 20 of the principal Act, in sub-section (1),—

(a) for the words “The Institute”, the words “Every Institute” shall be substituted;

(b) the following proviso shall be inserted, namely:—

“Provided that the pension and provident fund constituted by the existing Institute or society, before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall be deemed to be the pension and provident fund under this section.”

Amendment of
section 21.

21. In section 21 of the principal Act,—

(a) for the words “decisions of the Institute”, the words “decisions of every Institute” shall be substituted;

(b) for the words “officer of the Institute”, the words “officer of every Institute” shall be substituted.

Amendment of
sections 22, 23, 24,
25 and 27.

22. In sections 22, 23, 24, 25 and 27 of the principal Act, for the words “The Institute” and “the Institute”, wherever they occur, the words “Every Institute” and “every Institute” shall, respectively, be substituted.

Insertion of new
sections 27A, 27B,
27C and 27D.

23. After section 27 of the principal Act, the following sections shall be inserted, namely:—

21 of 1860.

"27A. Each of the Institute, registered as society under the Societies Registration Act, 1860 and mentioned in column (2) of the Table below shall be a body corporate having perpetual succession and common seal and shall by its name mentioned in column (3) of that Table, sue and be sued:

Incorporation of
Institute registered
as society under the
Societies
Registration Act,
1860.

TABLE
List of societies incorporated as All-India Institutes of Medical Sciences

Serial Number (1)	Society (2)	Corresponding Institute and place of its location (3)
1.	All India Institute of Medical Sciences, Bhopal	All-India Institute of Medical Sciences, Bhopal (Madhya Pradesh).
2.	All India Institute of Medical Sciences, Bhubaneswar	All-India Institute of Medical Sciences, Bhubaneswar (Odisha).
3.	All India Institute of Medical Sciences, Jodhpur	All-India Institute of Medical Sciences, Jodhpur (Rajasthan).
4.	All India Institute of Medical Sciences, Patna	All-India Institute of Medical Sciences, Patna (Bihar).
5.	All India Institute of Medical Sciences, Raipur	All-India Institute of Medical Sciences, Raipur (Chhattisgarh).
6.	All India Institute of Medical Sciences, Rishikesh	All-India Institute of Medical Sciences, Rishikesh (Uttarakhand).

27B. (I) On and after the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012,-

Effect of incorporation of Institutes.

(a) any reference to a society in any law, other than this Act, or in any contract or other instrument, shall be deemed as a reference to the corresponding Institute;

(b) all property, movable and immovable, of or belonging to a society shall vest in the corresponding Institute;

(c) all the rights and liabilities of a society shall be transferred to, and be the rights and liabilities of, the corresponding Institute;

(d) subject to the provisions of this Act, every person (including Director, officers and other employees) who is employed in the society, immediately before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall, on and after such commencement, become an employee of the corresponding Institute and shall

hold his office or service therein by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same on the date of the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, as if the said Ordinance had not been promulgated, and shall continue to do so unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by regulations:

Provided that the tenure, remuneration and terms and conditions of service of any such person shall not be altered to his disadvantage without the previous approval of the Central Government;

(e) the governing body of every society, shall, from the date of constitution of the Governing Body under sub-section (1) of section 10, stand dissolved and no chairperson or other person shall be entitled to any compensation for the premature termination of the term of his office or of any contract of service;

(f) all committees (including Standing Committee, if any) of the society shall stand dissolved;

(g) any examination conducted by the existing Institute for admission of candidates for award of medical degrees and diplomas by such society shall be valid examination and be deemed to have been conducted by the corresponding Institute.

(2) Notwithstanding anything in the Industrial Disputes Act, 1947 or in any other law for the time being in force, absorption of any employee by the corresponding Institutes in its regular service under this section shall not entitle such employee to any compensation under this Act or any other law and no such claim shall be entertained by any court, tribunal or other authority.

14 of 1947.

Provisions of this Act to apply to societies incorporated into All-India Institutes of Medical Sciences under section 27A.

27C. All provisions of this Act shall, *mutatis mutandis*, apply to the societies, referred to in column (2) of the Table given under section 27A, incorporated into All-India Institutes of Medical Sciences referred to in column (3) of the said Table.

Power to make transitory provisions for Institutes (other than existing Institute).

27D. (1) The Central Government may, if it is of the opinion that certain measures are required for speedy and effective functioning of corresponding Institutes (other than the existing Institute), by notification in the Official Gazette, specify such measures as it may consider necessary for the smooth and effective functioning of such Institutes:

Provided that no such notification shall be issued under this section, after the expiry of a period of two years from the date of commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012.

(2) Every notification issued under this section shall be laid, as soon as may be after it is made, before each House of Parliament.”.

24. In section 28 of the principal Act,—

Amendment of
section 28.

(a) in sub-section (1), for the words “the Institute”, the words “all the Institutes” shall be substituted;

(b) in sub-section (2),—

(i) for the words “the Institute”, wherever they occur, the words “every Institute” shall be substituted;

(ii) after clause (a), the following clause shall be inserted, namely:—

“(aa) the proportion of allowances of the President to be borne by the Institutes under the proviso to section 8.”.

25. In section 29 of the principal Act,—

Amendment of
section 29.

(a) in sub-section (1),—

(i) in the opening portion, for the words “The Institute”, the words “Every Institute” shall be substituted;

(ii) after clause (n), the following proviso shall be inserted, namely:—

“Provided—that the regulations made by the existing Institute, before the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, shall continue to be the regulations made under this section until such regulations are amended or rescinded by the existing Institute in accordance with the provisions of this section.”;

(b) in sub-section (2), the following proviso shall be inserted, namely:—

“Provided that every corresponding Institute shall, within three months of the date of the commencement of the All-India Institute of Medical Sciences (Amendment) Ordinance, 2012, make regulations.”.

Sd/-

Pratibha Devisingh Patil
President

V. K. Bhasin
Secretary to the Government of India

By order and in the name of the Governor of Gujarat,

C. J. GOTHI,
Secretary to Government.

(C)



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Separate paging is given to this part in order that it may be filed as a Separate Compilation.

PART VI

Acts of Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

Legislative & Parliamentary Affairs Department

Sachivalaya, Gandhinagar, Dated the 3rd August, 2012

No. RPB/33-2012/Act-11-12/E :- The following Act of Parliament is republished for general information :-

Government of India

Ministry of Law and Justice

Legislative Department

New Delhi, the 13th January, 2012, Pausa 23, 1933 (Saka)

The following Act of Parliament has received the assent of the President on the 12th January, 2012, is hereby published for general information :-

THE EXPORT-IMPORT BANK OF INDIA (AMENDMENT) ACT, 2011

AN

ACT

(ACT NO. 11 OF 2012)

[12th January, 2012]

further to amend the Export-Import Bank of India Act, 1981.

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Export-Import Bank of India (Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In section 4 of the Export-Import Bank of India Act, 1981 (hereinafter referred to as the principal Act), for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 4.

“(1) The authorised capital of the Exim Bank shall be ten thousand crores of rupees:

Provided that the Central Government may, by notification, increase the said capital up to an amount that it may deem necessary from time to time.”

Amendment of
section 6.

3. In section 6 of the principal Act,—

(a) in sub-section (1), after clause (a), the following clause shall be inserted, namely:—

“(aa) two whole-time directors appointed by the Central Government;”;

(b) in sub-sections (2), (3), (4) and (5), after the words “the managing director” wherever they occur, the words “or the whole-time director” shall be inserted.

Amendment of
section 8.

4. In section 8 of the principal Act, in the proviso, after the words “the managing director”, the words “or the whole-time director” shall be inserted.

Sd/-

V. K. Bhasin
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

C. J. Gothi

Secretary to Government

Government Central Press, Gandhinagar.